

# Taxation Statistics 2009–10

## Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
a.Agriculture, forestry & fishing	01110 Nursery Production (Under Cover)	Established Total	0.81 0.81
	01120 Nursery Production (Outdoors)	Established Total	0.84 0.85
	01130 Turf Growing	Established Total	0.86 0.86
	01140 Floriculture Production (Under Cover)	Established Total	0.79 0.79
	01150 Floriculture Production (Outdoors)	Established Total	0.85 0.85
	01210 Mushroom Growing	Established Total	0.91 0.93
	01220 Vegetable Growing (Under Cover)	Commenced Established Total	1.45 0.86 0.90
	01230 Vegetable Growing (Outdoors)	Commenced Established Total	1.66 0.93 0.96
	01310 Grape Growing	Established Total	1.04 1.04
	01330 Berry Fruit Growing	Established Total	0.96 1.02
	01340 Apple and Pear Growing	Established Total	1.00 0.99
	01350 Stone Fruit Growing	Established Total	0.92 0.95
	01360 Citrus Fruit Growing	Established Total	1.01 1.01
	01370 Olive Growing	Established Total	1.31 1.35
	01390 Other Fruit and Tree Nut Growing	Commenced Established Total	2.16 1.06 1.10
	01410 Sheep Farming (Specialised)	Established Total	0.88 0.88
	01420 Beef Cattle Farming (Specialised)	Commenced Established Total	1.52 1.02 1.03
	01430 Beef Cattle Feedlots (Specialised)	Established Total	0.86 0.86
	01440 Sheep-Beef Cattle Farming	Established	0.91

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		Total	0.91
	01450 Grain-Sheep or Grain-Beef Cattle Farming	Established	0.92
		Total	0.92
	01460 Rice Growing	Established	1.19
		Total	1.19
	01490 Other Grain Growing	Commenced	1.83
		Established	1.05
		Total	1.06
	01510 Sugar Cane Growing	Established	0.72
		Total	0.72
	01520 Cotton Growing	Established	0.89
		Total	0.90
	01590 Other Crop Growing n.e.c.	Established	0.91
		Total	0.92
	01600 Dairy Cattle Farming	Commenced	1.01
		Established	0.85
		Total	0.86
	01710 Poultry Farming (Meat)	Established	0.79
		Total	0.79
	01720 Poultry Farming (Eggs)	Established	0.92
		Total	0.92
	01800 Deer Farming	Established	0.78
		Total	0.78
	01910 Horse Farming	Commenced	2.41
		Established	1.33
		Total	1.35
	01920 Pig Farming	Established	0.87
		Total	0.87
	01930 Beekeeping	Established	0.91
		Total	0.89
	01990 Other Livestock Farming n.e.c.	Established	0.97
		Total	0.96
	02011 Oyster Farming	Established	0.98
		Total	0.98
	02019 Offshore Longline and Rack Aquaculture n.e.c.	Established	1.09
		Total	1.11
	02031 Lobster Farming or Breeding	Established	0.57
		Total	0.57
	02039 Other Onshore Aquaculture	Established	1.45
		Total	1.48
	03010 Forestry	Commenced	1.07

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			All Mean
		Established	1.19
		Total	1.18
	03020 Logging	Commenced	1.03
		Established	0.79
		Total	0.81
	04111 Rock Lobster Fishing	Established	0.70
		Total	0.70
	04112 Crab Potting	Established	1.14
		Total	1.07
	04120 Prawn Fishing	Established	0.93
		Total	0.93
	04130 Line Fishing	Established	0.84
		Total	0.83
	04140 Fish Trawling, Seining and Netting	Established	0.90
		Total	0.91
	04191 Abalone Fishing	Established	0.69
		Total	0.74
	04192 Marine Fishing n.e.c.	Established	0.96
		Total	0.96
	04199 Other Fishing n.e.c.	Established	0.74
		Total	0.74
	04200 Hunting and Trapping	Established	0.83
		Total	0.81
	05100 Forestry Support Services	Commenced	1.65
		Established	0.84
		Total	0.88
	05210 Cotton Ginning	Established	1.14
		Total	1.14
	05220 Shearing Services	Commenced	0.87
		Established	0.84
		Total	0.85
	05290 Other Agriculture and Fishing Support Services	Commenced	0.85
		Established	0.76
		Total	0.77
b.Mining	06000 Coal Mining	Commenced	0.54
		Established	28.86
		Total	27.76
	07000 Oil and Gas Extraction	Established	21.83
		Total	21.19
	08010 Iron Ore Mining	Established	18.94
		Total	19.43

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			All Mean
	08020 Bauxite Mining	Established	7.47
		Total	7.47
	08030 Copper Ore Mining	Established	6.12
		Total	5.87
	08040 Gold Ore Mining	Established	16.46
		Total	16.20
	08050 Mineral Sand Mining	Established	11.69
		Total	11.13
	08060 Nickel Ore Mining	Established	22.75
		Total	21.97
	08070 Silver-Lead-Zinc Ore Mining	Established	2.53
		Total	2.30
	08090 Other Metal Ore Mining	Established	6.82
		Total	7.06
	09110 Gravel and Sand Quarrying	Established	0.75
		Total	0.75
	09190 Other Construction Material Mining	Commenced	1.43
		Established	0.78
		Total	0.81
	09901 Diamond Mining	Established	16.76
		Total	16.76
	09902 Opal Mining	Established	0.88
		Total	0.88
	09903 Gemstone Mining (Except Opals and Diamonds)	Established	3.00
		Total	3.00
	09909 Other Non-Metallic Mineral Mining and Quarrying n.e.c.	Established	1.24
		Total	1.24
	10111 Petroleum Exploration (Own Account)	Established	16.40
		Total	16.13
	10112 Petroleum Exploration Services	Established	4.27
		Total	4.34
	10121 Mineral Exploration (Own Account)	Commenced	6.01
		Established	14.17
		Total	13.85
	10122 Mineral Exploration Services	Commenced	4.39
		Established	5.73
		Total	5.67
	10900 Other Mining Support Services	Commenced	0.73
		Established	3.07
		Total	3.00
c.Manufacturing	11110 Meat Processing	Commenced	1.34

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			All Mean
		Established	0.94
		Total	0.97
	11120 Poultry Processing	Commenced	0.89
		Established	0.88
		Total	0.88
	11130 Cured Meat and Smallgoods Manufacturing	Commenced	0.79
		Established	0.96
		Total	0.95
	11200 Seafood Processing	Established	1.04
		Total	1.03
	11310 Milk and Cream Processing	Established	1.07
		Total	1.06
	11320 Ice Cream Manufacturing	Commenced	1.11
		Established	0.84
		Total	0.88
	11330 Cheese and Other Dairy Product Manufacturing	Established	1.11
		Total	1.12
	11400 Fruit and Vegetable Processing	Commenced	1.96
		Established	0.96
		Total	0.99
	11500 Oil and Fat Manufacturing	Established	0.81
		Total	0.81
	11610 Grain Mill Product Manufacturing	Established	1.07
		Total	1.06
	11620 Cereal, Pasta and Baking Mix Manufacturing	Established	0.85
		Total	0.86
	11710 Bread Manufacturing (Factory based)	Established	0.86
		Total	0.86
	11720 Cake and Pastry Manufacturing (Factory based)	Commenced	1.18
		Established	0.82
		Total	0.84
	11730 Biscuit Manufacturing (Factory based)	Established	0.82
		Total	0.84
	11740 Bakery Product Manufacturing (Non-factory based)	Commenced	1.01
		Established	0.87
		Total	0.88
	11810 Sugar Manufacturing	Established	0.78
		Total	0.78
	11820 Confectionery Manufacturing	Established	0.91
		Total	0.92
	11920 Prepared Animal and Bird Feed Manufacturing	Commenced	1.12

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			All Mean
		Established	0.99
		Total	1.00
	11990 Other Food Product Manufacturing n.e.c.	Commenced	0.97
		Established	1.25
		Total	1.24
	12110 Soft Drink, Cordial and Syrup Manufacturing	Established	0.85
		Total	0.85
	12120 Beer Manufacturing	Established	1.03
		Total	1.03
	12130 Spirit Manufacturing	Established	1.02
		Total	1.29
	12140 Wine and Other Alcoholic Beverage Manufacturing	Commenced	1.33
		Established	0.94
		Total	0.95
	13110 Wool Scouring	Established	0.86
		Total	0.86
	13120 Natural Textile Manufacturing	Established	1.09
		Total	1.08
	13130 Synthetic Textile Manufacturing	Established	0.94
		Total	0.94
	13200 Leather Tanning, Fur Dressing and Leather Product Manufacturing	Established	0.86
		Total	0.87
	13310 Textile Floor Covering Manufacturing	Established	0.80
		Total	0.80
	13320 Rope, Cordage and Twine Manufacturing	Established	0.82
		Total	0.82
	13330 Cut and Sewn Textile Product Manufacturing	Commenced	0.87
		Established	0.83
		Total	0.83
	13340 Textile Finishing and Other Textile Product Manufacturing	Commenced	0.84
		Established	0.85
		Total	0.85
	13400 Knitted Product Manufacturing	Established	0.88
		Total	0.89
	13510 Clothing Manufacturing	Commenced	0.92
		Established	0.81
		Total	0.81
	13520 Footwear Manufacturing	Established	0.84
		Total	0.84
	14110 Log Sawmilling	Commenced	1.09
		Established	0.87

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Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.88
	14120 Wood Chipping	Established	0.96
		Total	0.96
	14130 Timber Resawing and Dressing	Established	0.92
		Total	0.92
	14910 Prefabricated Wooden Building Manufacturing	Commenced	0.92
		Established	0.89
		Total	0.90
	14920 Wooden Structural Fitting and Component Manufacturing	Commenced	0.98
		Established	0.85
		Total	0.86
	14930 Veneer and Plywood Manufacturing	Established	0.83
		Total	0.91
	14940 Reconstituted Wood Product Manufacturing	Established	0.78
		Total	0.78
	14990 Other Wood Product Manufacturing n.e.c.	Commenced	0.87
		Established	0.79
		Total	0.79
	15100 Pulp, Paper and Paperboard Manufacturing	Established	0.82
		Total	0.82
	15210 Corrugated Paperboard and Paperboard Container Manufacturing	Established	0.80
		Total	0.81
	15220 Paper Bag Manufacturing	Established	0.92
		Total	0.92
	15230 Paper Stationery Manufacturing	Established	0.81
		Total	0.82
	15240 Sanitary Paper Product Manufacturing	Established	0.96
		Total	1.00
	15290 Other Converted Paper Product Manufacturing	Established	0.83
		Total	0.84
	16110 Printing	Commenced	0.94
		Established	0.82
		Total	0.82
	16120 Printing Support Services	Commenced	1.08
		Established	0.79
		Total	0.79
	16200 Reproduction of Recorded Media	Established	0.83
		Total	0.83
	17010 Petroleum Refining and Petroleum Fuel Manufacturing	Established	4.90
		Total	4.84
	17090 Other Petroleum and Coal Product Manufacturing	Established	1.14

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Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	1.12
	18110 Industrial Gas Manufacturing	Established	0.84
		Total	0.84
	18120 Basic Organic Chemical Manufacturing	Established	1.35
		Total	1.33
	18130 Basic Inorganic Chemical Manufacturing	Established	1.05
		Total	1.05
	18210 Synthetic Resin and Synthetic Rubber Manufacturing	Commenced	2.57
		Established	0.83
		Total	0.94
	18290 Other Basic Polymer Manufacturing	Established	2.35
		Total	2.24
	18310 Fertiliser Manufacturing	Commenced	1.60
		Established	0.89
		Total	0.95
	18320 Pesticide Manufacturing	Established	0.82
		Total	0.82
	18410 Human Pharmaceutical and Medicinal Product Manufacturing	Established	0.97
		Total	0.98
	18420 Veterinary Pharmaceutical and Medicinal Product Manufacturing	Established	1.31
		Total	1.26
	18510 Cleaning Compound Manufacturing	Commenced	0.67
		Established	0.82
		Total	0.81
	18520 Cosmetic and Toiletry Preparation Manufacturing	Commenced	1.45
		Established	0.84
		Total	0.85
	18920 Explosive Manufacturing	Established	0.74
		Total	0.74
	18990 Other Basic Chemical Product Manufacturing n.e.c.	Established	0.88
		Total	0.88
	19110 Polymer Film and Sheet Packaging Material Manufacturing	Established	0.85
		Total	0.85
	19120 Rigid and Semi-Rigid Polymer Product Manufacturing	Commenced	0.89
		Established	0.85
		Total	0.85
	19130 Polymer Foam Product Manufacturing	Established	0.85
		Total	0.85
	19140 Tyre Manufacturing	Established	0.87
		Total	0.90
	19150 Adhesive Manufacturing	Established	0.81



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		Total	0.80
	19160 Paint and Coatings Manufacturing	Established	0.85
		Total	0.85
	19190 Other Polymer Product Manufacturing	Commenced	0.96
		Established	0.85
		Total	0.85
	19200 Natural Rubber Product Manufacturing	Established	0.87
		Total	0.87
	20100 Glass and Glass Product Manufacturing	Commenced	1.00
		Established	0.83
		Total	0.83
	20210 Clay Brick Manufacturing	Established	0.85
		Total	0.85
	20290 Other Ceramic Product Manufacturing	Established	0.90
		Total	0.92
	20310 Cement and Lime Manufacturing	Established	0.96
		Total	0.96
	20320 Plaster Product Manufacturing	Established	0.88
		Total	0.89
	20330 Ready-Mixed Concrete Manufacturing	Established	0.80
		Total	0.82
	20340 Concrete Product Manufacturing	Commenced	0.98
		Established	0.85
		Total	0.86
	20900 Other Non-Metallic Mineral Product Manufacturing	Commenced	1.47
		Established	0.83
		Total	0.87
	21100 Iron Smelting and Steel Manufacturing	Commenced	1.01
		Established	1.25
		Total	1.25
	21210 Iron and Steel Casting	Established	0.87
		Total	0.88
	21220 Steel Pipe and Tube Manufacturing	Established	0.82
		Total	0.82
	21310 Alumina Production	Established	3.09
		Total	3.09
	21320 Aluminium Smelting	Established	3.35
		Total	3.27
	21330 Copper, Silver, Lead and Zinc Smelting and Refining	Established	1.14
		Total	1.12
	21390 Other Basic Non-Ferrous Metal Manufacturing	Established	1.72

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		Total	1.69
	21410 Non-Ferrous Metal Casting	Established	0.81
		Total	0.81
	21420 Aluminium Rolling, Drawing, Extruding	Established	0.81
		Total	0.81
	21490 Other Basic Non-Ferrous Metal Product Manufacturing	Established	0.92
		Total	0.92
	22100 Iron and Steel Forging	Established	0.80
		Total	0.81
	22210 Structural Steel Fabricating	Commenced	0.89
		Established	0.86
		Total	0.87
	22220 Prefabricated Metal Building Manufacturing	Commenced	0.91
		Established	0.85
		Total	0.86
	22230 Architectural Aluminium Product Manufacturing	Commenced	0.94
		Established	0.85
		Total	0.85
	22240 Metal Roof and Guttering Manufacturing (except Aluminium)	Established	0.86
		Total	0.88
	22290 Other Structural Metal Product Manufacturing	Commenced	1.15
		Established	0.85
		Total	0.86
	22310 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	Commenced	1.00
		Established	0.77
		Total	0.79
	22390 Other Metal Container Manufacturing	Commenced	0.82
		Established	0.80
		Total	0.80
	22400 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	Commenced	1.00
		Established	0.84
		Total	0.84
	22910 Spring and Wire Product Manufacturing	Established	0.78
		Total	0.78
	22920 Nut, Bolt, Screw and Rivet Manufacturing	Established	0.75
		Total	0.75
	22930 Metal Coating and Finishing	Commenced	1.00
		Established	0.89
		Total	0.89
	22990 Other Fabricated Metal Product Manufacturing n.e.c.	Commenced	0.83
		Established	0.82

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		Total	0.82
	23110 Motor Vehicle Manufacturing	Established	0.96
		Total	0.96
	23120 Motor Vehicle Body and Trailer Manufacturing	Commenced	1.09
		Established	0.96
		Total	0.97
	23130 Automotive Electrical Component Manufacturing	Established	0.86
		Total	0.86
	23190 Other Motor Vehicle Parts Manufacturing	Commenced	0.95
		Established	0.84
		Total	0.84
	23910 Shipbuilding and Repair Services	Established	0.87
		Total	0.86
	23920 Boatbuilding and Repair Services	Commenced	1.09
		Established	0.90
		Total	0.90
	23930 Railway Rolling Stock Manufacturing and Repair Services	Established	0.78
		Total	0.92
	23940 Aircraft Manufacturing and Repair Services	Commenced	0.74
		Established	0.91
		Total	0.90
	23990 Other Transport Equipment Manufacturing n.e.c.	Established	1.08
		Total	1.07
	24110 Photographic, Optical and Ophthalmic Equipment Manufacturing	Established	1.01
		Total	1.06
	24120 Medical and Surgical Equipment Manufacturing	Commenced	0.71
		Established	0.89
		Total	0.89
	24190 Other Professional and Scientific Equipment Manufacturing	Commenced	1.26
		Established	0.85
		Total	0.87
	24211 Computer and Related Equipment Manufacturing	Established	0.78
		Total	0.79
	24219 Business Machine (Electronic) Manufacturing n.e.c.	Established	1.04
		Total	1.03
	24220 Communication Equipment Manufacturing	Established	0.90
		Total	0.90
	24290 Other Electronic Equipment Manufacturing	Commenced	1.71
		Established	1.10
		Total	1.11
	24310 Electric Cable and Wire Manufacturing	Established	1.04

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		Total	1.04
	24320 Electric Lighting Equipment Manufacturing	Established	0.83
		Total	0.84
	24390 Other Electrical Equipment Manufacturing	Commenced	0.97
		Established	1.01
		Total	1.01
	24410 Whiteware Appliance Manufacturing	Established	0.91
		Total	0.93
	24490 Other Domestic Appliance Manufacturing	Established	0.89
		Total	0.91
	24510 Pump and Compressor Manufacturing	Established	0.81
		Total	0.80
		Established	1.14
	24520 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	Total	1.13
	24610 Agricultural Machinery and Equipment Manufacturing	Commenced	1.46
		Established	0.94
		Total	0.95
	24620 Mining and Construction Machinery Manufacturing	Commenced	1.01
		Established	0.87
		Total	0.87
	24630 Machine Tool and Parts Manufacturing	Commenced	0.89
		Established	0.80
		Total	0.80
	24690 Other Specialised Machinery and Equipment Manufacturing	Commenced	0.79
		Established	0.91
		Total	0.91
	24910 Lifting and Material Handling Equipment Manufacturing	Established	0.87
		Total	0.87
	24990 Other Machinery and Equipment Manufacturing n.e.c.	Commenced	0.89
		Established	0.91
		Total	0.91
	25110 Wooden Furniture and Upholstered Seat Manufacturing	Commenced	0.90
		Established	0.89
		Total	0.89
	25120 Metal Furniture Manufacturing	Established	0.84
		Total	0.84
	25130 Mattress Manufacturing	Established	0.80
		Total	0.82
	25190 Other Furniture Manufacturing	Established	0.81
		Total	0.80
	25910 Jewellery and Silverware Manufacturing	Commenced	1.00

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		Established	0.84
		Total	0.85
	25920 Toy, Sporting and Recreational Product Manufacturing	Commenced	1.16
		Established	0.86
		Total	0.87
	25990 Other Manufacturing n.e.c.	Commenced	1.12
		Established	0.81
		Total	0.82
d.Electricity, Gas, Water and Waste Services	26110 Fossil Fuel Electricity Generation	Established	11.99
		Total	11.99
	26190 Other Electricity Generation	Established	2.04
		Total	2.03
	26200 Electricity Transmission	Established	1.54
		Total	1.36
	26300 Electricity Distribution	Established	0.74
		Total	0.74
	26400 On Selling Electricity and Electricity Market Operation	Established	0.97
		Total	0.95
	27000 Gas Supply	Established	13.04
		Total	12.90
	28110 Water Supply	Established	1.89
		Total	1.88
	28120 Sewerage and Drainage Services	Established	0.82
		Total	0.82
	29110 Solid Waste Collection Services	Commenced	0.69
		Established	0.76
		Total	0.76
	29190 Other Waste Collection Services	Established	0.82
		Total	0.82
	29210 Waste Treatment and Disposal Services	Commenced	0.75
		Established	0.74
		Total	0.74
	29220 Waste Remediation and Materials Recovery Services	Commenced	1.20
		Established	1.03
		Total	1.04
e.Construction	30110 House Construction	Commenced	4.65
		Established	0.87
		Total	1.05
	30190 Other Residential Building Construction	Commenced	1.30
		Established	1.76
		Total	1.74

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	30200 Non-Residential Building Construction	Commenced	0.82
		Established	1.01
		Total	1.00
	31010 Road and Bridge Construction	Commenced	0.84
		Established	0.79
		Total	0.79
	31091 Swimming and Spa Pool Construction or Installation (Below Ground Concrete or Fibreglass)	Commenced	0.95
		Established	0.84
		Total	0.85
	31099 Other Heavy and Civil Engineering Construction n.e.c.	Commenced	0.71
		Established	0.79
		Total	0.79
	32110 Land Development and Subdivision	Commenced	1.00
		Established	1.21
		Total	1.21
	32120 Site Preparation Services	Commenced	0.80
		Established	0.76
		Total	0.77
	32210 Concreting Services	Commenced	0.77
		Established	0.80
		Total	0.80
	32220 Bricklaying Services	Commenced	0.80
		Established	0.78
		Total	0.78
	32230 Roofing Services	Commenced	0.83
		Established	0.84
		Total	0.84
	32240 Structural Steel Erection Services	Commenced	0.86
		Established	0.79
		Total	0.79
	32310 Plumbing Services	Commenced	0.83
		Established	0.97
		Total	0.96
	32320 Electrical Services	Commenced	0.83
		Established	0.80
		Total	0.80
	32330 Air Conditioning and Heating Services	Commenced	0.87
		Established	0.84
		Total	0.84
	32340 Fire and Security Alarm Installation Services	Commenced	0.87
		Established	0.80

# **Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.80
	32390 Other Building Installation Services	Commenced	0.88
		Established	0.82
		Total	0.84
	32410 Plastering and Ceiling Services	Commenced	0.83
		Established	0.83
		Total	0.83
	32420 Carpentry Services	Commenced	0.87
		Established	0.83
		Total	0.83
	32430 Tiling and Carpeting Services	Commenced	0.83
		Established	0.80
		Total	0.80
	32440 Painting and Decorating Services	Commenced	0.83
		Established	0.79
		Total	0.79
f.Wholesale Trade	32450 Glazing Services	Commenced	0.88
		Established	0.82
		Total	0.82
	32910 Landscape Construction Services	Commenced	0.89
		Established	0.81
		Total	0.82
	32920 Hire of Construction Machinery with Operator	Commenced	0.82
		Established	0.72
		Total	0.73
	32990 Other Construction Services n.e.c.	Commenced	0.83
		Established	0.80
		Total	0.80
	33110 Wool Wholesaling	Commenced	1.10
		Established	0.95
		Total	0.97
	33120 Cereal Grain Wholesaling	Commenced	0.82
		Established	1.19
		Total	1.17
	33190 Other Agricultural Product Wholesaling	Commenced	0.94
		Established	1.03
		Total	1.03
	33210 Petroleum Product Wholesaling	Commenced	0.91
		Established	0.98
		Total	0.98
	33221 Metal Waste and Scrap Wholesaling	Commenced	0.95

# **Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
		Established	0.89
		Total	0.90
	33229 Other Metal and Mineral Wholesaling	Commenced	1.22
		Established	1.03
		Total	1.04
	33230 Industrial and Agricultural Chemical Product Wholesaling	Commenced	1.42
		Established	0.88
		Total	0.90
	33310 Timber Wholesaling	Commenced	1.09
		Established	0.90
		Total	0.91
	33320 Plumbing Goods Wholesaling	Commenced	1.11
		Established	0.97
		Total	0.97
	33390 Other Hardware Goods Wholesaling	Commenced	1.25
		Established	0.86
		Total	0.89
	34110 Agricultural and Construction Machinery Wholesaling	Commenced	1.29
		Established	0.86
		Total	0.87
	34190 Other Specialised Industrial Machinery and Equipment Wholesaling	Commenced	1.08
		Established	0.96
		Total	0.97
	34910 Professional and Scientific Goods Wholesaling	Commenced	1.08
		Established	0.93
		Total	0.94
	34920 Computer and Computer Peripheral Wholesaling	Commenced	0.93
		Established	0.88
		Total	0.88
	34930 Telecommunication Goods Wholesaling	Commenced	1.86
		Established	1.14
		Total	1.18
	34940 Other Electrical and Electronic Goods Wholesaling	Commenced	1.12
		Established	0.89
		Total	0.90
	34990 Other Machinery and Equipment Wholesaling n.e.c.	Commenced	1.22
		Established	0.87
		Total	0.88
	35010 Car Wholesaling	Commenced	1.23
		Established	0.90
		Total	0.91



# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	35020 Commercial Vehicle Wholesaling	Established	0.91
		Total	0.91
	35030 Trailer and Other Motor Vehicle Wholesaling	Established	0.99
		Total	0.99
	35040 Motor Vehicle New Parts Wholesaling	Commenced	1.10
		Established	0.89
		Total	0.90
	35050 Motor Vehicle Dismantling and Used Parts Wholesaling	Established	0.85
		Total	0.85
	36010 General Line Grocery Wholesaling	Commenced	1.17
		Established	0.88
		Total	0.90
	36020 Meat, Poultry and Smallgoods Wholesaling	Commenced	1.11
		Established	0.91
		Total	0.92
	36030 Dairy Produce Wholesaling	Commenced	0.90
		Established	1.05
		Total	1.04
	36040 Fish and Seafood Wholesaling	Commenced	1.19
		Established	0.95
		Total	0.96
	36050 Fruit and Vegetable Wholesaling	Commenced	2.25
		Established	3.24
		Total	3.21
	36061 Liquor Wholesaling	Commenced	1.19
		Established	0.98
		Total	1.00
	36062 Tobacco Product Wholesaling	Established	0.87
		Total	0.90
	36090 Other Grocery Wholesaling	Commenced	1.32
		Established	0.89
		Total	0.91
	37110 Textile Product Wholesaling	Commenced	1.22
		Established	0.85
		Total	0.85
	37120 Clothing and Footwear Wholesaling	Commenced	1.09
		Established	0.86
		Total	0.87
	37200 Pharmaceutical and Toiletry Goods Wholesaling	Commenced	1.05
		Established	0.99
		Total	0.99

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	37310 Furniture and Floor Covering Wholesaling	Commenced	1.99
		Established	0.89
		Total	0.94
	37320 Jewellery and Watch Wholesaling	Commenced	1.53
		Established	0.95
		Total	0.97
	37330 Kitchen and Diningware Wholesaling	Commenced	1.13
		Established	0.86
		Total	0.88
	37340 Toy and Sporting Goods Wholesaling	Commenced	1.97
		Established	0.86
		Total	0.90
g.Retail Trade	37350 Book and Magazine Wholesaling	Commenced	1.93
		Established	0.92
		Total	0.96
	37360 Paper Product Wholesaling	Commenced	1.15
		Established	0.85
		Total	0.86
	37390 Other Goods Wholesaling n.e.c.	Commenced	1.26
		Established	0.86
		Total	0.87
	38000 Commission-Based Wholesaling	Commenced	1.01
		Established	0.84
		Total	0.85
	39110 Car Retailing	Commenced	1.31
		Established	0.93
		Total	0.94
	39120 Motor Cycle Retailing	Commenced	1.31
		Established	0.89
		Total	0.90
	39130 Trailer and Other Motor Vehicle Retailing	Commenced	1.60
		Established	0.91
		Total	0.96
	39211 Motor Vehicle Battery Retailing	Established	0.84
		Total	0.83
	39219 Motor Vehicle Parts Retailing n.e.c.	Commenced	1.32
		Established	0.87
		Total	0.89
	39220 Tyre Retailing	Commenced	1.08
		Established	0.86
		Total	0.87

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	40000 Fuel Retailing	Commenced	1.02
		Established	0.93
		Total	0.94
	41100 Supermarket and Grocery Stores	Commenced	1.11
		Established	0.91
		Total	0.93
	41211 Meat Retailing (Except Poultry or Canned Meat)	Commenced	0.94
		Established	0.86
		Total	0.87
	41212 Fresh Fish Retailing	Commenced	1.04
		Established	0.86
		Total	0.87
	41213 Fresh Poultry Retailing	Commenced	1.08
		Established	0.83
		Total	0.86
	41220 Fruit and Vegetable Retailing	Commenced	0.99
		Established	0.93
		Total	0.94
	41230 Liquor Retailing	Commenced	1.12
		Established	0.86
		Total	0.87
	41290 Other Specialised Food Retailing	Commenced	1.15
		Established	0.88
		Total	0.90
	42110 Furniture Retailing	Commenced	1.21
		Established	0.90
		Total	0.92
	42120 Floor Coverings Retailing	Commenced	1.14
		Established	0.86
		Total	0.87
	42130 Houseware Retailing	Commenced	1.29
		Established	0.95
		Total	0.98
	42140 Manchester and Other Textile Goods Retailing	Commenced	1.12
		Established	0.87
		Total	0.89
	42210 Electrical, Electronic and Gas Appliance Retailing	Commenced	1.17
		Established	0.88
		Total	0.90
	42220 Computer and Computer Peripheral Retailing	Commenced	0.94
		Established	0.84

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.85
	42290 Other Electrical and Electronic Goods Retailing	Commenced	1.08
		Established	0.86
		Total	0.89
	42310 Hardware and Building Supplies Retailing	Commenced	1.16
		Established	0.87
		Total	0.88
	42320 Garden Supplies Retailing	Commenced	1.08
		Established	0.85
		Total	0.85
	42410 Sport and Camping Equipment Retailing	Commenced	1.27
		Established	0.87
		Total	0.90
	42420 Entertainment Media Retailing	Commenced	0.83
		Established	0.89
		Total	0.88
	42430 Toy and Game Retailing	Commenced	1.13
		Established	0.89
		Total	0.90
	42441 Newsagents	Commenced	1.00
		Established	0.85
		Total	0.85
	42442 Book Retailing	Commenced	1.06
		Established	0.85
		Total	0.86
	42450 Marine Equipment Retailing	Commenced	1.15
		Established	0.97
		Total	0.98
	42510 Clothing Retailing	Commenced	1.25
		Established	0.90
		Total	0.92
	42520 Footwear Retailing	Commenced	1.24
		Established	0.85
		Total	0.88
	42530 Watch and Jewellery Retailing	Commenced	1.27
		Established	0.90
		Total	0.92
	42590 Other Personal Accessory Retailing	Commenced	1.24
		Established	0.89
		Total	0.91
	42600 Department Stores	Established	0.96

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.97
	42711 Chemist or Pharmacy Operations	Commenced	1.32
		Established	0.94
		Total	0.97
	42712 Cosmetics, Perfumes and Toiletry Goods Retailing (Except Direct Marketing) n.e.c.	Commenced	1.43
		Established	0.96
		Total	0.99
	42720 Stationery Goods Retailing	Commenced	0.96
		Established	0.86
		Total	0.86
	42731 Pawnbroking	Established	0.95
		Total	0.95
	42732 Antiques Retailing (Except Pawnbroking or Disposal Stores)	Established	0.89
		Total	0.89
	42733 Disposal Stores (Second Hand Goods Retailing Except Pawnbroking and Antiques)	Commenced	0.98
		Established	0.92
		Total	0.92
	42740 Flower Retailing	Commenced	1.17
		Established	0.85
		Total	0.87
	42791 Swimming Pool and Spa Retailing	Commenced	0.89
		Established	0.94
		Total	0.94
	42792 Art Dealers (Including Retail Art Gallery Operation Except by Direct Marketing)	Commenced	1.31
		Established	0.90
		Total	0.91
	42793 Adult Sex Shop Operation	Established	0.93
		Total	0.93
	42794 Pets Retailing	Commenced	1.48
		Established	0.89
		Total	0.93
	42799 Other Store-Based Retailing n.e.c.	Commenced	1.14
		Established	0.88
		Total	0.89
	43101 Cosmetics, Perfumes and Toiletry Goods Retailing by Direct Marketing (Except Commission Based)	Established	0.80
		Total	0.85
	43102 Jewellery Retailing by Direct Marketing (Except Commission Based)	Established	0.87
		Total	0.87
	43109 Non-Store Retailing n.e.c.	Commenced	0.96
		Established	0.86
		Total	0.88

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to sales ratio All Mean	
	43201 Cosmetics, Perfumes and Toiletry Goods Retailing Commission Based	Established Total	0.95 0.95	
	43209 Retail Commission-Based Buying and/or Selling n.e.c.	Commenced Established Total	0.80 2.65 2.46	
	h.Accommodation and Food Services	44000 Accommodation	Commenced Established Total	0.91 0.88 0.88
		45110 Cafes and Restaurants	Commenced Established Total	1.05 0.88 0.90
45120 Takeaway Food Services		Commenced Established Total	0.98 0.86 0.87	
45130 Catering Services		Commenced Established Total	0.89 0.83 0.84	
45200 Pubs, Taverns and Bars		Commenced Established Total	1.19 0.85 0.87	
45301 Licensed Clubs (Hospitality) Operation		Established Total	0.86 0.86	
45302 Unlicensed Clubs (Hospitality) Operation		Established Total	0.83 0.84	
i.Transport, Postal and Warehousing		46100 Road Freight Transport	Commenced Established Total	0.84 0.75 0.75
	46210 Interurban and Rural Bus Transport	Commenced Established Total	0.96 0.78 0.78	
	46220 Urban Bus Transport (Including Tramway)	Commenced Established Total	0.67 0.71 0.71	
	46231 Taxi Service Operation	Commenced Established Total	0.86 0.75 0.75	
	46239 Other Road Transport (Except Taxi)	Commenced Established Total	0.87 0.76 0.77	
	47100 Rail Freight Transport	Established Total	0.78 0.83	

# **Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	47200 Rail Passenger Transport	Established	0.80
		Total	0.80
	48100 Water Freight Transport	Commenced	0.76
		Established	0.97
		Total	0.96
	48200 Water Passenger Transport	Established	0.97
		Total	0.97
	49001 Aircraft Charter and Lease	Commenced	0.71
		Established	0.87
		Total	0.86
	49009 Other Air and Space Transport	Established	1.07
		Total	1.27
	50100 Scenic and Sightseeing Transport	Commenced	0.98
		Established	0.85
		Total	0.85
	50210 Pipeline Transport	Established	0.65
		Total	0.64
	50290 Other Transport n.e.c.	Established	0.75
		Total	0.74
	51010 Postal Services	Commenced	0.76
		Established	0.75
		Total	0.75
	51020 Courier Pick-up and Delivery Services	Commenced	0.77
		Established	0.74
		Total	0.74
	52110 Stevedoring Services	Established	0.74
		Total	0.73
	52120 Port and Water Transport Terminal Operations	Established	1.00
		Total	1.02
	52190 Other Water Transport Support Services	Commenced	0.93
		Established	1.07
		Total	1.07
	52200 Airport Operations and Other Air Transport Support Services	Commenced	0.71
		Established	0.85
		Total	0.85
	52910 Customs Agency Services	Commenced	0.88
		Established	0.85
		Total	0.85
	52920 Freight Forwarding Services	Commenced	0.91
		Established	0.86
		Total	0.86

# Taxation Statistics 2009–10

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	52991 Taxi Driver	Established	0.68
		Total	0.72
	52999 Other Transport Support Services n.e.c.	Commenced	0.73
		Established	1.01
		Total	0.99
	53010 Grain Storage Services	Commenced	0.77
		Established	0.84
		Total	0.83
	53090 Other Warehousing and Storage Services	Commenced	1.01
		Established	0.83
		Total	0.84
j.Information Media and Telecommunications	54110 Newspaper Publishing	Commenced	0.72
		Established	0.89
		Total	0.89
	54120 Magazine and Other Periodical Publishing	Commenced	1.57
		Established	0.83
		Total	0.86
	54130 Book Publishing	Commenced	1.05
		Established	0.84
		Total	0.84
	54140 Directory and Mailing List Publishing	Established	0.74
		Total	0.72
	54190 Other Publishing (except Software, Music and Internet)	Established	0.90
		Total	0.90
	54200 Software Publishing	Commenced	1.01
		Established	0.88
		Total	0.89
	55110 Motion Picture and Video Production	Commenced	1.24
		Established	0.98
		Total	1.00
	55120 Motion Picture and Video Distribution	Established	0.77
		Total	0.78
	55130 Motion Picture Exhibition	Established	0.97
		Total	0.96
	55140 Post-production Services and Other Motion Picture and Video Activities	Commenced	0.67
		Established	0.79
		Total	0.78
	55210 Music Publishing	Established	0.77
		Total	0.76
	55220 Music and Other Sound Recording Activities	Commenced	0.80
		Established	0.82



# **Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.82
	56100 Radio Broadcasting	Established	0.85
		Total	0.85
	56210 Free-to-Air Television Broadcasting	Established	1.02
		Total	0.99
	56220 Cable and Other Subscription Broadcasting	Established	0.83
		Total	0.84
	57000 Internet Publishing and Broadcasting	Commenced	2.65
		Established	0.84
		Total	0.91
	58010 Wired Telecommunications Network Operation	Commenced	1.03
		Established	0.91
		Total	0.91
	58020 Other Telecommunications Network Operation	Commenced	1.21
		Established	1.06
		Total	1.08
	58090 Other Telecommunications Services	Commenced	0.80
		Established	0.87
		Total	0.86
	59100 Internet Service Providers and Web Search Portals	Commenced	1.26
		Established	0.97
		Total	0.98
	59210 Data Processing and Web Hosting Services	Commenced	0.86
		Established	0.96
		Total	0.96
	59220 Electronic Information Storage Services	Commenced	1.56
		Established	0.78
		Total	0.81
	60100 Libraries and Archives	Established	0.79
		Total	0.78
	60200 Other Information Services	Established	0.83
		Total	0.88
k. Financial and Insurance Services	62210 Banking	Established	1.41
		Total	1.41
	62220 Building Society Operation	Established	1.50
		Total	1.66
	62230 Credit Union Operation	Established	1.44
		Total	1.44
	62290 Other Depository Financial Intermediation	Commenced	0.63
		Established	0.90
		Total	0.89

# Taxation Statistics 2009–10

## Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
	62300 Non-Depository Financing	Commenced	0.56
		Established	0.87
		Total	0.87
	62400 Financial Asset Investing	Commenced	1.10
		Established	1.22
		Total	1.22
	63100 Life Insurance	Established	0.72
		Total	0.72
	63210 Health Insurance	Established	1.14
		Total	1.12
	63220 General Insurance	Commenced	1.16
		Established	1.58
		Total	1.57
	63300 Superannuation Funds	Established	0.71
		Total	0.71
	64110 Financial Asset Broking Services	Commenced	0.89
		Established	0.78
		Total	0.78
I.Rental, Hiring and Real Estate Services	64190 Other Auxiliary Finance and Investment Services	Commenced	0.78
		Established	0.82
		Total	0.82
	64200 Auxiliary Insurance Services	Commenced	0.83
		Established	0.72
		Total	0.72
	66110 Passenger Car Rental and Hiring	Commenced	0.82
		Established	0.69
		Total	0.70
	66190 Other Motor Vehicle and Transport Equipment Rental and Hiring	Commenced	0.74
		Established	0.77
		Total	0.77
	66200 Farm Animal and Bloodstock Leasing	Established	0.66
		Total	0.71
	66310 Heavy Machinery and Scaffolding Rental and Hiring	Commenced	0.83
		Established	0.66
		Total	0.67
	66320 Video and Other Electronic Media Rental and Hiring	Commenced	1.10
		Established	0.87
		Total	0.88
	66390 Other Goods and Equipment Rental and Hiring n.e.c.	Commenced	1.05
		Established	0.68
		Total	0.69

# **Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	66400 Non-Financial Intangible Assets (Except Copyrights) Leasing	Commenced	0.84
		Established	0.88
		Total	0.87
	67110 Residential Property Operators	Commenced	0.67
		Established	0.79
		Total	0.79
	67120 Non-Residential Property Operators	Commenced	0.53
		Established	0.58
		Total	0.58
	67200 Real Estate Services	Commenced	0.86
		Established	1.68
		Total	1.65
m.Professional, Scientific and Technical Services	69100 Scientific Research Services	Commenced	0.86
		Established	2.47
		Total	2.40
	69210 Architectural Services	Commenced	0.73
		Established	0.73
		Total	0.73
	69220 Surveying and Mapping Services	Commenced	0.74
		Established	1.26
		Total	1.24
	69230 Engineering Design and Engineering Consulting Services	Commenced	0.68
		Established	1.37
		Total	1.34
	69240 Other Specialised Design Services	Commenced	0.87
		Established	0.81
		Total	0.81
	69250 Scientific Testing and Analysis Services	Commenced	0.84
		Established	0.86
		Total	0.86
	69310 Legal Services	Commenced	0.86
		Established	0.78
		Total	0.79
	69320 Accounting Services	Commenced	0.84
		Established	0.76
		Total	0.76
	69400 Advertising Services	Commenced	0.83
		Established	0.88
		Total	0.87
	69500 Market Research and Statistical Services	Commenced	1.01
		Established	0.77

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.78
	69610 Corporate Head Office Management Services	Commenced	0.89
		Established	1.11
		Total	1.09
	69621 Environmental Management Consultancy	Commenced	0.73
		Established	1.07
		Total	1.04
	69622 OHAS Consultancy	Commenced	0.82
		Established	0.74
		Total	0.75
	69629 Management Advice and Related Consulting Services n.e.c.	Commenced	0.69
		Established	0.74
		Total	0.74
	69700 Veterinary Services	Commenced	1.01
		Established	0.76
		Total	0.76
n.Administrative and Support Services	69910 Professional Photographic Services	Commenced	0.72
		Established	0.77
		Total	0.77
	69990 Other Professional, Scientific and Technical Services n.e.c.	Commenced	0.63
		Established	1.04
		Total	1.03
	70000 Computer System Design and Related Services	Commenced	0.76
		Established	0.79
		Total	0.78
	72110 Employment Placement and Recruitment Services	Commenced	0.81
		Established	0.84
		Total	0.83
	72120 Labour Supply Services	Commenced	0.95
		Established	0.88
		Total	0.89
	72200 Travel Agency and Tour Arrangement Services	Commenced	0.90
		Established	1.63
		Total	1.61
	72910 Office Administrative Services	Commenced	0.98
		Established	0.90
		Total	0.91
	72920 Document Preparation Services	Commenced	1.02
		Established	0.73
		Total	0.74
	72930 Credit Reporting and Debt Collection Services	Commenced	0.60

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
		Established	0.80
		Total	0.80
	72940 Call Centre Operation	Commenced	1.00
		Established	1.12
		Total	1.11
	72990 Other Administrative Services n.e.c.	Commenced	0.88
		Established	0.92
		Total	0.91
	73110 Building and Other Industrial Cleaning Services	Commenced	0.83
		Established	0.79
		Total	0.80
	73120 Building Pest Control Services	Commenced	0.82
		Established	0.76
		Total	0.76
o.Public Administration and Safety	73130 Gardening Services	Commenced	0.71
		Established	0.75
		Total	0.75
	73200 Packaging Services	Commenced	0.92
		Established	0.96
		Total	0.96
	75100 Central Government Administration	Established	1.03
		Total	1.03
	75200 State Government Administration	Commenced	1.05
		Established	2.40
		Total	2.04
	75300 Local Government Administration	Established	0.98
		Total	1.16
	75400 Justice	Established	2.26
		Total	2.26
	75520 Foreign Government Representation	Established	2.21
		Total	2.21
	76000 Defence	Established	0.78
		Total	0.75
	77110 Police Services	Established	1.06
		Total	1.02
	77120 Investigation and Security Services	Commenced	0.79
		Established	0.84
		Total	0.84
	77130 Fire Protection and Other Emergency Services	Commenced	0.66
		Established	0.82
		Total	0.82

# Taxation Statistics 2009–10

## Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
	77140 Correctional and Detention Services	Established Total	0.93 0.93
	77190 Other Public Order and Safety Services	Commenced Established Total	0.92 0.94 0.93
	77200 Regulatory Services	Established Total	1.04 1.04
p.Education and Training	80100 Preschool Education	Established Total	1.00 1.00
	80210 Primary Education	Commenced Established Total	1.80 2.55 2.55
	80220 Secondary Education	Established Total	2.46 2.44
	80230 Combined Primary and Secondary Education	Established Total	1.18 1.17
	80240 Special School Education	Established Total	1.46 1.46
	81011 Computer Training (Vocational)	Commenced Established Total	0.66 0.79 0.79
	81019 Technical and Vocational Education and Training n.e.c.	Commenced Established Total	0.73 0.84 0.83
	81020 Higher Education	Established Total	1.25 1.24
	82110 Sports and Physical Recreation Instruction	Commenced Established Total	0.90 0.84 0.84
	82120 Arts Education	Commenced Established Total	0.80 0.82 0.82
	82191 Flying School Operation	Established Total	1.10 1.09
	82199 Adult, Community and Other Education n.e.c.	Commenced Established Total	0.86 1.03 1.02
	82200 Educational Support Services	Commenced Established Total	0.71 1.15 1.12
q.Health Care and Social Assistance	84010 Hospitals (Except Psychiatric Hospitals)	Commenced	0.81

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
		Established	1.04
		Total	1.03
	84020 Psychiatric Hospitals	Established	0.80
		Total	0.80
	85110 General Practice Medical Services	Commenced	0.72
		Established	0.89
		Total	0.88
	85121 Anaesthetist (Own Account)	Commenced	0.75
		Established	0.95
		Total	0.95
	85122 Specialist Medical Clinic Operation	Commenced	0.71
		Established	0.81
		Total	0.80
	85123 Dermatologist (Own Account)	Established	0.92
		Total	0.90
	85124 Gynaecologist and Obstetrician (Own Account)	Established	0.80
		Total	0.80
	85125 Psychiatrist (Own Account)	Established	0.81
		Total	0.80
	85129 Specialist Medical Services n.e.c.	Commenced	0.81
		Established	0.83
		Total	0.83
	85201 X-Ray Clinic Operation	Established	0.79
		Total	0.79
	85202 Pathologist (Own Account)	Established	0.91
		Total	1.04
	85203 Radiologist (Own Account)	Commenced	1.18
		Established	0.83
		Total	0.86
	85209 Other Pathology and Diagnostic Imaging Services	Commenced	1.44
		Established	1.33
		Total	1.34
	85310 Dental Services	Commenced	0.73
		Established	0.80
		Total	0.80
	85320 Optometry and Optical Dispensing	Commenced	0.97
		Established	0.87
		Total	0.88
	85330 Physiotherapy Services	Commenced	0.84
		Established	0.87
		Total	0.87

# Taxation Statistics 2009–10

## Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	85340 Chiropractic and Osteopathic Services	Commenced	0.80
		Established	0.86
		Total	0.86
	85391 Complementary and Alternative Services	Commenced	0.94
		Established	0.87
		Total	0.87
	85399 Other Allied Health Services (Mainstream)	Commenced	0.77
		Established	0.83
		Total	0.83
	85910 Ambulance Services	Established	0.94
		Total	0.96
	85990 Other Health Care Services n.e.c.	Commenced	1.08
		Established	0.89
		Total	0.89
	86011 Retirement Village Operation	Commenced	1.36
		Established	1.34
		Total	1.34
r.Arts and Recreation Services	86012 Accommodation for the Aged Operation	Commenced	0.96
		Established	1.46
		Total	1.45
	86090 Other Residential Care Services	Commenced	0.63
		Established	0.90
		Total	0.90
	87100 Child Care Services	Commenced	1.11
		Established	1.08
		Total	1.08
	87900 Other Social Assistance Services	Commenced	0.69
		Established	0.94
		Total	0.93
	89100 Museum Operation	Established	1.00
		Total	1.02
	89210 Zoological and Botanical Gardens Operation	Established	0.84
		Total	0.86
	89220 Nature Reserves and Conservation Parks Operation	Established	1.08
		Total	1.07
	90010 Performing Arts Operation	Commenced	0.92
		Established	0.94
		Total	0.94
	90021 Musicians and Entertainers	Commenced	0.56
		Established	0.77
		Total	0.76



# Taxation Statistics 2009–10

## Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	90029 Other Creative Artists, Writers and Performers	Commenced	0.79
		Established	0.72
		Total	0.72
	90030 Performing Arts Venue Operation	Established	0.89
		Total	0.89
	91110 Health and Fitness Centres and Gymnasia Operation	Commenced	1.49
		Established	0.86
		Total	0.91
	91121 Jockeys	Established	0.84
		Total	0.84
	91124 Professional Footballers	Established	1.00
		Total	1.00
	91125 Umpires and Referees	Established	0.49
		Total	0.49
	91126 Professional Sportspersons n.e.c.	Established	0.82
		Total	0.82
	91129 Sports and Physical Recreation Clubs n.e.c.	Commenced	0.87
		Established	0.88
		Total	0.88
	91131 Squash and Tennis Court Operation	Established	0.84
		Total	0.84
	91139 Sports and Physical Recreation Venues, Grounds and Facilities Operation n.e.c.	Commenced	1.92
		Established	0.85
		Total	0.87
	91140 Sports and Physical Recreation Administrative Service	Commenced	0.66
		Established	0.85
		Total	0.85
	91210 Horse and Dog Racing Administration and Track Operation	Established	0.89
		Total	0.89
	91291 Dog Training (Racing)	Established	0.82
		Total	0.82
	91292 Horse Training (Racing)	Commenced	1.04
		Established	1.14
		Total	1.14
	91299 Other Horse and Dog Racing Activities	Commenced	0.49
		Established	0.90
		Total	0.82
	91310 Amusement Parks and Centres Operation	Established	0.83
		Total	0.85
	91390 Amusement and Other Recreational Activities n.e.c.	Commenced	0.86
		Established	0.83

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
		Total	0.83
	92010 Casino Operation	Established	0.60
		Total	0.60
	92020 Lottery Operation	Commenced	0.85
		Established	0.79
		Total	0.80
	92091 Bookmaker	Established	1.00
		Total	1.03
	92092 TAB Agency Operation	Established	0.76
		Total	0.76
	92099 Other Gambling Activities n.e.c.	Commenced	0.82
		Established	0.85
		Total	0.84
s.Other Services	94110 Automotive Electrical Services	Commenced	0.94
		Established	0.81
		Total	0.82
	94121 Motor Vehicle Windscreen Repair and Service	Established	0.78
		Total	0.79
	94129 Automotive Body, Paint and Interior Repair n.e.c.	Commenced	0.90
		Established	0.83
		Total	0.84
	94191 Motor Vehicle Clutch and Brake Repair and Service	Established	0.85
		Total	0.85
	94192 Motor Vehicle Radiator Repair and Service	Established	0.86
		Total	0.86
	94193 Motor Vehicle Muffler and Exhaust Repair and Service	Established	0.83
		Total	0.83
	94199 Other Automotive Repair and Maintenance	Commenced	0.95
		Established	0.84
		Total	0.85
	94210 Domestic Appliance Repair and Maintenance	Commenced	0.82
		Established	0.82
		Total	0.82
	94220 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	Commenced	0.90
		Established	0.81
		Total	0.81
	94290 Other Machinery and Equipment Repair and Maintenance	Commenced	0.88
		Established	1.99
		Total	1.93
	94910 Clothing and Footwear Repair	Established	0.90
		Total	0.89

# **Taxation Statistics 2009–10**

## **Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s
			All Mean
	94990 Other Repair and Maintenance n.e.c.	Commenced	0.74
		Established	0.78
		Total	0.78
	95110 Hairdressing and Beauty Services	Commenced	1.09
		Established	0.89
		Total	0.91
	95120 Diet and Weight Reduction Centre Operation	Established	0.80
		Total	0.82
	95200 Funeral, Crematorium and Cemetery Services	Commenced	0.75
		Established	0.80
		Total	0.80
	95310 Laundry and Dry-Cleaning Services	Commenced	0.82
		Established	0.79
		Total	0.79
	95320 Photographic Film Processing	Established	0.84
		Total	0.84
	95330 Parking Services	Commenced	0.99
		Established	0.81
		Total	0.82
	95340 Brothel Keeping and Prostitution Services	Commenced	0.93
		Established	0.85
		Total	0.86
	95391 Fortune Telling and Similar Services	Established	0.88
		Total	0.88
	95392 Introduction Agency Services	Established	0.81
		Total	0.81
	95393 Child Minding (Babysitting in the Home)	Established	0.72
		Total	0.72
	95399 Other Personal Services n.e.c.	Commenced	0.78
		Established	0.81
		Total	0.81
	95400 Religious Services	Commenced	0.67
		Established	1.66
		Total	1.65
	95510 Business and Professional Association Services	Commenced	0.69
		Established	0.89
		Total	0.89
	95520 Labour Association Services	Established	0.85
		Total	0.84
	95591 Parents and Citizens Associations	Established	1.04
		Total	1.04

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.  
\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Business status	Expenses to s All Mean
	95599 Other Interest Group Services n.e.c.	Commenced	0.73
		Established	0.98
		Total	0.98
	96010 Private Households Employing Staff	Established	0.81
		Total	0.81

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.84
	0.84
	0.83
	0.83
	0.82
	0.82
	0.80
	0.80
	0.81
	0.81
	0.92
	0.97
	1.01
	0.86
	0.87
	0.97
	0.90
	0.90
	0.85
	0.85
	0.94
	0.94
	0.93
	0.93
	0.84
	0.84
	0.89
	0.89
	0.99
	0.99
	1.20
	0.89
	0.91
	0.76
	0.76
	1.10
	0.85
	0.85
	0.96
	0.96
	0.82

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.82
	0.85
	0.85
	0.89
	0.89
	1.04
	0.80
	0.81
	0.69
	0.69
	0.84
	0.84
	0.81
	0.82
	0.83
	0.86
	0.86
	0.70
	0.70
	0.92
	0.93
	0.49
	0.49
	1.00
	0.98
	0.98
	0.83
	0.83
	0.87
	0.87
	0.82
	0.81
	0.85
	0.85
	0.83
	0.83
	0.57
	0.57
	0.89
	0.92
	0.75

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.81
	0.81
	0.87
	0.78
	0.78
	0.69
	0.69
	0.84
	0.82
	0.84
	0.84
	0.84
	0.84
	0.83
	0.83
	0.67
	0.67
	0.78
	0.79
	0.74
	0.74
	0.79
	0.79
	0.73
	0.75
	0.75
	0.91
	0.91
	0.84
	0.81
	0.82
	0.84
	0.78
	0.78
	0.43
	0.78
	0.78
	0.79
	0.79
	0.77
	0.91

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.36	
0.36	
0.93	
0.96	
1.09	
1.09	
0.76	
0.76	
0.87	
0.87	
0.96	
0.96	
1.63	
1.67	
0.77	
0.77	
0.79	
0.80	
0.80	
0.88	
0.88	
0.70	
0.70	
0.62	
0.62	
0.76	
0.76	
0.91	
0.93	
0.69	
0.69	
0.87	
3.34	
3.28	
0.96	
0.86	
0.87	
0.65	
0.76	
0.76	
0.97	



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.97
	0.97
	0.98
	0.91
	0.92
	0.96
	0.91
	0.92
	0.95
	0.95
	0.92
	0.91
	0.98
	0.81
	0.84
	0.90
	0.91
	0.80
	0.90
	0.90
	0.82
	0.83
	0.93
	0.93
	0.89
	0.89
	0.85
	0.86
	0.93
	0.84
	0.84
	0.87
	0.89
	0.98
	0.88
	0.88
	0.86
	0.86
	0.86
	0.86
	0.90

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.90
	0.90
	0.95
	0.88
	0.89
	0.84
	0.84
	0.89
	0.89
	0.85
	0.85
	1.18
	0.87
	0.88
	0.84
	0.84
	0.86
	0.84
	0.89
	0.89
	0.86
	0.87
	0.81
	0.81
	0.83
	0.83
	0.85
	0.86
	0.86
	0.82
	0.83
	0.83
	0.88
	0.88
	0.87
	0.86
	0.87
	0.85
	0.85
	0.87
	0.84

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.84
	0.77
	0.77
	0.86
	0.86
	0.76
	0.90
	0.91
	0.93
	0.88
	0.88
	0.89
	0.89
	0.79
	0.79
	0.88
	0.84
	0.84
	0.86
	0.86
	0.88
	0.88
	0.87
	0.87
	0.82
	0.82
	0.88
	0.92
	0.85
	0.85
	0.92
	0.83
	0.84
	0.83
	0.83
	0.83
	0.78
	0.79
	0.89
	0.89
	0.82

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.82
	0.73
	0.73
	0.89
	0.89
	0.84
	0.84
	1.02
	0.84
	0.87
	0.82
	0.82
	1.13
	0.88
	0.88
	0.82
	0.80
	0.88
	0.88
	0.88
	0.86
	0.50
	0.85
	0.85
	1.01
	0.86
	0.87
	0.74
	0.74
	0.85
	0.85
	0.86
	0.86
	0.84
	0.85
	0.85
	0.84
	0.84
	0.88
	0.88
	0.85

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.84
	0.86
	0.86
	1.05
	0.86
	0.86
	0.82
	0.82
	0.93
	0.86
	0.86
	0.78
	0.78
	0.87
	0.87
	0.76
	0.76
	0.89
	0.89
	0.83
	0.83
	0.95
	0.85
	0.85
	0.97
	0.86
	0.86
	0.97
	0.85
	0.86
	0.84
	0.85
	0.83
	0.83
	0.73
	0.73
	0.92
	0.92
	0.96
	0.93
	0.78

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.81
	0.86
	0.86
	0.84
	0.84
	0.86
	0.86
	0.84
	0.84
	0.92
	0.86
	0.86
	0.95
	0.89
	0.89
	0.94
	0.87
	0.87
	0.87
	0.87
	0.96
	0.87
	0.87
	0.85
	0.82
	0.82
	0.83
	0.84
	0.84
	0.89
	0.84
	0.84
	0.82
	0.82
	0.80
	0.80
	0.92
	0.82
	0.83
	0.89
	0.84

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.84	
0.87	
0.87	
0.95	
0.90	
0.91	
0.79	
0.79	
0.72	
0.84	
0.84	
0.85	
0.85	
0.96	
0.87	
0.88	
0.78	
0.79	
0.83	
0.85	
0.85	
0.90	
0.90	
0.85	
0.85	
0.64	
0.82	
0.82	
1.00	
0.82	
0.83	
0.80	
0.81	
0.87	
0.81	
0.85	
0.85	
1.11	
0.86	
0.87	
0.82	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.82
	0.84
	0.84
	0.96
	0.83
	0.83
	0.89
	0.89
	0.87
	0.86
	0.85
	0.84
	0.85
	0.85
	1.01
	0.86
	0.86
	0.85
	0.84
	0.84
	0.81
	0.81
	0.81
	0.84
	0.89
	0.89
	0.84
	0.84
	0.76
	0.84
	0.84
	0.90
	0.89
	0.89
	0.84
	0.84
	0.88
	0.88
	0.84
	0.84
	0.94



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.85
	0.85
	0.99
	0.86
	0.86
	0.88
	0.82
	0.83
	0.84
	0.84
	0.82
	0.82
	0.59
	0.84
	0.74
	0.74
	0.96
	0.96
	0.86
	0.86
	0.79
	0.79
	0.82
	0.82
	0.68
	0.76
	0.76
	0.79
	0.79
	0.68
	0.73
	0.73
	0.93
	0.82
	0.82
	0.88
	0.87
	0.87
	0.88
	0.81
	0.81

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.87
	0.84
	0.84
	0.84
	0.81
	0.82
	0.91
	0.88
	0.88
	0.75
	0.80
	0.80
	0.82
	0.47
	0.47
	0.78
	0.74
	0.75
	0.81
	0.81
	0.81
	0.84
	0.81
	0.82
	0.82
	0.84
	0.84
	0.85
	0.81
	0.81
	0.83
	0.83
	0.83
	0.83
	0.82
	0.82
	0.90
	0.87
	0.87
	0.83
	0.83

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.83	
0.86	
0.86	
0.86	
0.89	
0.87	
0.87	
0.87	
0.86	
0.86	
0.88	
0.84	
0.84	
0.89	
0.82	
0.82	
0.84	
0.85	
0.85	
0.86	
0.84	
0.85	
0.87	
0.72	
0.73	
0.84	
0.82	
0.83	
0.97	
0.96	
0.96	
0.94	
0.96	
0.96	
0.98	
0.90	
0.90	
0.90	
0.95	
0.95	
1.00	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.90
	0.91
	0.85
	0.90
	0.89
	0.89
	0.88
	0.88
	0.89
	0.93
	0.93
	0.96
	0.89
	0.89
	1.04
	0.89
	0.90
	1.12
	0.90
	0.91
	0.91
	0.86
	0.87
	0.95
	0.85
	0.85
	0.97
	0.87
	0.87
	1.00
	0.87
	0.88
	0.96
	0.87
	0.87
	1.04
	0.86
	0.87
	1.03
	0.95
	0.95

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.92
	0.92
	0.96
	0.96
	1.00
	0.90
	0.90
	0.89
	0.89
	1.06
	0.94
	0.96
	0.98
	0.97
	0.97
	0.95
	0.94
	0.94
	1.01
	0.95
	0.95
	0.94
	0.94
	0.94
	1.04
	0.93
	0.94
	0.91
	0.94
	1.09
	0.91
	0.92
	1.03
	0.86
	0.86
	0.98
	0.87
	0.87
	0.92
	0.89
	0.89

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	1.24
	0.91
	0.91
	1.00
	0.90
	0.90
	1.00
	0.87
	0.88
	0.98
	0.86
	0.86
	0.91
	0.86
	0.87
	1.03
	0.89
	0.90
	1.02
	0.88
	0.88
	0.93
	0.82
	0.83
	1.08
	0.96
	0.96
	0.98
	0.93
	0.93
	1.02
	0.95
	0.95
	0.86
	0.84
	1.14
	0.91
	0.92
	0.99
	0.92
	0.92

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
1.03	
0.97	
0.97	
1.06	
0.96	
0.96	
0.98	
0.95	
0.95	
1.02	
0.95	
0.96	
1.00	
0.95	
0.97	
0.99	
0.94	
0.94	
1.04	
0.93	
0.94	
1.02	
0.90	
0.91	
1.15	
0.92	
0.92	
0.95	
0.91	
0.92	
1.07	
0.92	
0.93	
1.02	
0.90	
0.90	
1.01	
0.92	
0.92	
0.92	
0.89	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.89
	0.98
	0.90
	0.91
	0.98
	0.91
	0.91
	0.94
	0.88
	0.88
	1.09
	0.91
	0.92
	0.90
	0.91
	0.91
	1.01
	0.94
	0.94
	0.98
	0.92
	0.93
	1.06
	0.90
	0.90
	1.01
	0.93
	0.93
	1.08
	0.92
	0.93
	1.09
	0.90
	0.91
	1.01
	0.90
	0.90
	1.10
	0.89
	0.91
	0.91



***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.91	
1.02	
0.92	
0.93	
1.00	
0.90	
0.90	
0.87	
0.90	
0.90	
0.90	
0.89	
0.90	
0.90	
0.94	
0.87	
0.87	
0.98	
0.90	
0.90	
0.93	
0.87	
0.87	
0.84	
0.90	
0.90	
0.87	
0.87	
1.27	
0.92	
0.93	
1.06	
0.92	
0.93	
0.85	
0.86	
0.88	
0.87	
0.95	
0.88	
0.89	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.85
	0.89
	0.92
	0.84
	0.85
	0.87
	0.78
	0.78
	0.99
	0.88
	0.89
	0.96
	0.88
	0.89
	0.89
	0.84
	0.84
	0.99
	0.86
	0.87
	0.85
	0.85
	0.81
	0.81
	0.82
	0.77
	0.77
	0.88
	0.80
	0.80
	0.72
	0.63
	0.64
	0.86
	0.80
	0.80
	0.80
	0.78
	0.79
	0.83
	0.83

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.81
	0.81
	0.61
	0.82
	0.82
	0.84
	0.84
	0.66
	0.79
	0.79
	0.78
	0.78
	0.90
	0.84
	0.85
	0.65
	0.65
	0.77
	0.77
	0.82
	0.78
	0.78
	0.79
	0.76
	0.77
	0.75
	0.73
	0.73
	0.73
	0.87
	0.77
	0.78
	0.71
	0.78
	0.78
	0.93
	0.95
	0.95
	0.89
	0.93
	0.93

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.83	
0.86	
0.81	
0.81	
0.81	
0.67	
0.88	
0.89	
0.86	
0.85	
0.85	
0.64	
0.83	
0.83	
0.95	
0.86	
0.86	
0.96	
0.80	
0.80	
0.77	
0.72	
0.81	
0.81	
1.00	
0.81	
0.81	
0.77	
0.76	
0.76	
0.77	
0.79	
0.85	
0.85	
0.71	
0.74	
0.74	
0.75	
0.75	
0.66	
0.74	

***Taxation Statistics 2009–10***

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
0.74	
0.81	
0.81	
0.80	
0.79	
0.75	
0.77	
0.72	
0.82	
0.82	
0.91	
0.82	
0.82	
0.78	
0.81	
0.81	
0.83	
0.85	
0.85	
0.97	
0.87	
0.87	
0.49	
0.81	
0.81	
0.27	
0.78	
0.78	
0.81	
0.80	
0.80	
0.82	
0.73	
0.73	
0.83	
0.85	
0.83	
0.83	
0.36	
0.75	
0.74	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.45
	0.77
	0.77
	0.84
	0.62
	0.63
	0.70
	0.70
	0.79
	0.78
	0.75
	0.75
	0.75
	0.69
	0.69
	0.74
	0.74
	0.74
	0.76
	0.72
	0.72
	0.63
	0.68
	0.68
	0.83
	0.70
	0.72
	0.69
	0.74
	0.74
	0.36
	0.65
	0.58
	0.67
	0.67
	1.01
	0.90
	0.90
	0.76
	0.73
	0.73

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.64
	0.79
	0.79
	0.67
	0.80
	0.80
	0.41
	0.40
	0.40
	0.81
	0.78
	0.78
	0.80
	0.89
	0.88
	0.78
	0.75
	0.75
	0.65
	0.71
	0.71
	0.68
	0.73
	0.73
	0.87
	0.82
	0.82
	0.82
	0.74
	0.74
	0.83
	0.76
	0.76
	0.81
	0.75
	0.75
	0.82
	0.82
	0.82
	0.83
	0.75

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.75
	0.57
	0.81
	0.81
	0.66
	0.76
	0.76
	0.68
	0.75
	0.75
	0.68
	0.74
	0.73
	0.85
	0.79
	0.79
	0.64
	0.78
	0.78
	0.66
	0.78
	0.78
	0.73
	0.77
	0.76
	0.80
	0.80
	0.80
	0.86
	0.83
	0.83
	0.94
	0.89
	0.90
	0.83
	0.81
	0.81
	0.62
	0.76
	0.76
	0.50



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.80
	0.79
	0.82
	0.82
	0.82
	0.81
	0.85
	0.85
	0.88
	0.81
	0.82
	0.87
	0.79
	0.79
	0.70
	0.76
	0.76
	0.90
	0.86
	0.87
	0.89
	0.89
	0.94
	0.92
	0.94
	0.92
	0.92
	0.79
	0.79
	0.75
	0.75
	0.78
	0.76
	0.81
	0.81
	0.86
	0.84
	0.84
	0.58
	0.78
	0.76

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.92
	0.92
	0.84
	0.83
	0.84
	0.81
	0.81
	0.88
	0.88
	1.43
	1.01
	1.01
	0.88
	0.88
	0.73
	0.72
	0.85
	0.85
	0.57
	0.80
	0.80
	0.73
	0.81
	0.80
	0.84
	0.84
	0.77
	0.84
	0.84
	0.73
	0.82
	0.82
	0.90
	0.89
	0.82
	0.84
	0.84
	0.69
	0.82
	0.81
	0.87

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.84
	0.84
	0.82
	0.82
	0.71
	0.79
	0.79
	0.86
	0.82
	0.82
	0.59
	0.80
	0.80
	0.80
	0.79
	0.77
	0.77
	0.78
	0.77
	0.80
	0.79
	0.79
	0.80
	0.80
	0.68
	0.67
	0.67
	0.76
	0.78
	0.87
	0.86
	0.86
	0.76
	0.78
	0.78
	0.86
	0.85
	0.85
	0.86
	0.82
	0.82

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.74
	0.85
	0.85
	0.91
	0.87
	0.88
	0.78
	0.80
	0.80
	0.79
	0.79
	0.55
	0.81
	0.81
	0.76
	0.86
	0.86
	0.95
	0.88
	0.88
	0.54
	0.83
	0.83
	0.91
	0.92
	0.92
	0.66
	0.83
	0.83
	0.89
	0.89
	0.88
	0.88
	0.77
	0.77
	0.69
	0.82
	0.82
	0.62
	0.76
	0.76

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.65
	0.75
	0.75
	0.83
	0.83
	0.95
	0.86
	0.86
	0.80
	0.80
	0.80
	0.80
	0.43
	0.33
	0.80
	0.80
	0.80
	0.85
	0.85
	0.88
	0.88
	0.91
	0.86
	0.86
	0.38
	0.85
	0.85
	0.86
	0.86
	0.85
	0.85
	0.90
	0.89
	0.89
	0.02
	0.77
	0.77
	0.82
	0.82
	0.80
	0.82

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.82
	0.41
	0.41
	0.90
	0.86
	0.88
	0.79
	0.89
	0.73
	0.73
	0.77
	0.73
	0.74
	0.87
	0.85
	0.85
	0.86
	0.86
	0.90
	0.86
	0.86
	0.87
	0.87
	0.89
	0.89
	0.89
	0.89
	0.92
	0.87
	0.87
	0.68
	0.84
	0.84
	0.91
	0.83
	0.84
	0.86
	0.82
	0.82
	0.85
	0.85

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.83
	0.85
	0.85
	0.95
	0.87
	0.88
	0.84
	0.87
	0.62
	0.77
	0.77
	0.83
	0.82
	0.82
	0.87
	0.87
	0.75
	0.83
	0.83
	0.93
	0.88
	0.89
	0.88
	0.88
	0.85
	0.85
	0.77
	0.77
	0.81
	0.81
	0.81
	0.66
	0.91
	0.90
	0.76
	0.84
	0.84
	0.82
	0.82
	0.94
	0.94

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

ales ratio	
Median	
	0.60
	0.87
	0.86
	0.71
	0.71



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.03		0.04	0.04		0.29	0.24		0.27	0.28	
0.03	0.03		0.03	0.04		0.31	0.28		0.27	0.28	
0.03	0.04		0.03	0.04		0.31	0.25		0.26	0.25	
0.03	0.04		0.03	0.04		0.31	0.25		0.26	0.24	
0.02	0.03		0.03	0.03		0.26	0.20		0.22	0.19	
0.02	0.03		0.03	0.03		0.26	0.20		0.22	0.19	
0.04	0.04		0.04	0.04		0.29	0.30		0.30	0.31	
0.04	0.04		0.04	0.04		0.29	0.30		0.30	0.31	
0.03	0.03		0.03	0.04		0.30	0.22		0.24	0.22	
0.03	0.03		0.03	0.04		0.29	0.22		0.23	0.22	
-0.03	-0.05		-0.01	-0.03		0.30	0.26		0.29	0.24	
-0.03	-0.05		-0.01	-0.03		0.30	0.27		0.29	0.25	
-0.16	-0.20		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.03	-0.04		-0.02	-0.03		0.24	0.21		0.19	0.19	
-0.04	-0.04		-0.01	-0.03		0.24	0.21		0.19	0.18	
-0.05	-0.06		-0.04	-0.06		1.28	0.07		n.a.	n.a.	
-0.04	-0.05		-0.02	-0.04		0.22	0.17		0.18	0.15	
-0.04	-0.05		-0.02	-0.04		0.25	0.16		0.18	0.15	
-0.03	-0.02		n.a.	0.00		0.31	0.24		0.22	0.20	
-0.03	-0.02		n.a.	0.00		0.32	0.24		0.22	0.20	
-0.04	-0.05		-0.02	-0.04		0.30	0.30		0.26	0.21	
-0.04	-0.05		-0.02	-0.04		0.31	0.31		0.25	0.20	
-0.04	-0.04		-0.02	-0.03		0.30	0.24		0.21	0.21	
-0.04	-0.04		-0.02	-0.03		0.30	0.24		0.21	0.21	
-0.04	-0.04		-0.03	-0.04		0.31	0.27		0.24	0.26	
-0.04	-0.04		-0.03	-0.04		0.32	0.27		0.24	0.26	
-0.05	-0.04		-0.02	-0.03		0.29	0.26		0.26	0.23	
-0.05	-0.04		-0.02	-0.03		0.29	0.26		0.26	0.23	
-0.06	-0.03		0.01	0.00		0.35	0.26		0.24	0.12	
-0.06	-0.05		0.01	0.00		0.35	0.26		0.24	0.12	
-0.19	-0.16		n.a.	n.a.		0.37	0.31		n.a.	n.a.	
-0.04	-0.04		-0.02	-0.03		0.29	0.22		0.20	0.16	
-0.05	-0.05		-0.02	-0.03		0.29	0.23		0.20	0.17	
0.01	0.03		0.03	0.03		0.19	0.14		0.15	0.13	
0.01	0.03		0.03	0.03		0.19	0.14		0.15	0.14	
-0.08	-0.03		-0.05	0.01		0.29	0.24		n.a.	n.a.	
n.a.	0.02		0.03	0.03		0.22	0.15		0.16	0.13	
-0.01	0.01		0.03	0.03		0.22	0.15		0.16	0.13	
n.a.	0.00		0.01	0.01		0.11	0.05		0.15	0.07	
n.a.	0.00		0.01	0.01		0.11	0.05		0.15	0.07	
0.01	0.02		0.03	0.03		0.19	0.13		0.14	0.12	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.01	0.02		0.03	0.03		0.19	0.13		0.14	0.12
	0.01	0.02		0.02	0.03		0.15	0.11		0.13	0.09
	0.01	0.02		0.02	0.03		0.15	0.11		0.13	0.09
	-0.02	-0.02		0.01	0.01		n.a.	n.a.		n.a.	n.a.
	-0.02	-0.02		0.01	0.01		n.a.	n.a.		n.a.	n.a.
	-0.06	-0.06		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	-0.01	0.01		0.02	0.03		0.17	0.09		0.12	0.08
	-0.02	0.01		0.02	0.03		0.17	0.09		0.12	0.08
	n.a.	0.03		0.01	0.03		0.18	0.14		0.16	0.12
	n.a.	0.03		0.01	0.03		0.18	0.14		0.16	0.12
	0.01	0.02		0.03	0.03		0.12	0.09		0.11	0.08
	0.01	0.02		0.03	0.03		0.12	0.08		0.11	0.08
	n.a.	0.01		0.01	0.02		0.20	0.18		0.18	0.16
	n.a.	0.01		0.01	0.02		0.20	0.18		0.17	0.16
	0.01	0.00		n.a.	n.a.		0.33	0.16		n.a.	n.a.
	0.01	0.02		0.02	0.02		0.15	0.12		0.14	0.11
	0.01	0.02		0.02	0.02		0.16	0.12		0.14	0.11
	0.01	0.03		0.03	0.04		0.19	0.15		0.17	0.14
	0.01	0.03		0.03	0.04		0.19	0.15		0.17	0.14
	-0.04	-0.05		-0.03	-0.05		0.22	0.15		0.17	0.12
	-0.04	-0.05		-0.03	-0.05		0.22	0.15		0.17	0.13
	-0.03	-0.02		n.a.	-0.02		n.a.	n.a.		n.a.	n.a.
	-0.03	-0.02		n.a.	-0.02		n.a.	n.a.		n.a.	n.a.
	-0.16	-0.01		0.03	0.03		n.a.	n.a.		n.a.	n.a.
	-0.04	0.00		0.02	0.03		0.29	0.22		0.21	0.18
	-0.04	0.00		0.02	0.03		0.29	0.21		0.21	0.17
	0.01	0.02		0.02	0.02		0.17	0.11		0.15	0.10
	0.01	0.02		0.02	0.02		0.17	0.11		0.15	0.10
	-0.03	-0.03		-0.02	-0.03		0.28	0.20		0.20	0.18
	-0.03	-0.02		-0.02	-0.03		0.28	0.20		0.20	0.18
	n.a.	0.02		0.02	0.03		0.28	0.23		0.21	0.20
	n.a.	0.02		0.02	0.03		0.27	0.22		0.21	0.20
	-0.04	-0.02		-0.01	-0.01		0.39	0.33		0.31	0.30
	-0.04	-0.02		-0.01	-0.01		0.39	0.33		0.31	0.30
	-0.03	-0.03		-0.01	-0.02		0.31	0.24		0.25	0.23
	-0.03	-0.03		-0.01	-0.02		0.32	0.25		0.25	0.23
	0.04	0.02		0.04	0.02		0.36	0.33		0.36	0.33
	0.04	0.02		0.04	0.02		0.36	0.33		0.36	0.33
	-0.06	-0.02		n.a.	0.01		0.43	0.21		0.18	0.16
	-0.07	-0.02		0.01	0.01		0.43	0.22		0.18	0.16
	-0.13	0.02		0.05	0.04		n.a.	n.a.		n.a.	n.a.

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.01	0.02	0.03	0.03	0.03	0.31	0.24	0.26	0.21	0.21
-0.02	0.02	0.03	0.03	0.03	0.31	0.24	0.26	0.21	0.21
-0.06	0.01	-0.05	0.03	0.03	0.43	0.43	0.47	0.44	0.44
0.03	0.03	0.03	0.03	0.03	0.26	0.23	0.25	0.21	0.21
0.02	0.03	0.03	0.03	0.03	0.27	0.23	0.25	0.22	0.22
-0.02	-0.02	-0.01	-0.02	-0.02	0.23	0.21	0.22	0.20	0.20
-0.02	-0.02	-0.01	-0.02	-0.02	0.23	0.21	0.22	0.20	0.20
-0.05	-0.04	-0.02	-0.04	-0.04	0.35	0.28	0.26	0.28	0.28
-0.05	-0.05	-0.03	-0.04	-0.04	0.33	0.28	0.24	0.15	0.15
-0.02	-0.02	n.a.	0.00	0.00	0.28	0.26	0.25	0.19	0.19
-0.02	-0.02	n.a.	0.00	0.00	0.30	0.26	0.28	0.19	0.19
n.a.	0.00	0.01	0.01	0.01	0.36	0.25	0.33	0.25	0.25
n.a.	0.00	0.01	0.01	0.01	0.35	0.23	0.33	0.25	0.25
-0.03	-0.03	-0.01	-0.02	-0.02	0.28	0.24	0.27	0.24	0.24
-0.03	-0.04	-0.01	-0.02	-0.02	0.28	0.24	0.27	0.24	0.24
n.a.	n.a.	0.01	0.01	0.01	0.25	0.21	0.24	0.19	0.19
-0.01	0.00	0.01	0.01	0.01	0.25	0.21	0.24	0.19	0.19
-0.01	-0.04	n.a.	-0.02	-0.02	0.25	0.23	0.25	0.23	0.23
-0.01	-0.03	n.a.	-0.02	-0.02	0.27	0.23	0.27	0.24	0.24
-0.02	-0.03	-0.01	-0.03	-0.03	0.22	0.17	n.a.	n.a.	n.a.
-0.02	-0.03	-0.01	-0.03	-0.03	0.22	0.17	n.a.	n.a.	n.a.
0.02	0.02	0.04	0.04	0.04	0.30	0.25	0.28	0.25	0.25
0.02	0.02	0.04	0.04	0.04	0.30	0.25	0.28	0.25	0.25
-0.05	0.05	0.05	0.06	0.06	0.46	0.38	0.46	0.38	0.38
0.03	0.05	0.05	0.05	0.05	0.37	0.34	0.36	0.36	0.36
0.03	0.05	0.05	0.05	0.05	0.37	0.36	0.37	0.36	0.36
n.a.	n.a.	0.02	0.02	0.02	0.12	0.13	0.12	0.08	0.08
n.a.	n.a.	0.02	0.02	0.02	0.12	0.13	0.12	0.08	0.08
0.07	0.08	0.07	0.08	0.08	0.63	0.64	0.61	0.64	0.64
0.06	0.07	0.06	0.07	0.07	0.59	0.59	0.56	0.59	0.59
0.06	0.07	0.06	0.07	0.07	0.59	0.59	0.56	0.59	0.59
0.02	0.02	0.03	0.03	0.03	0.26	0.21	0.26	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.25	0.19	0.23	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.25	0.19	0.23	0.18	0.18
0.04	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
-2.75	n.a.	-0.23	0.01	0.01	0.50	0.25	0.24	0.15	0.15
-2.64	n.a.	-0.21	0.01	0.01	0.50	0.27	0.25	0.15	0.15
-2.63	0.01	0.01	0.04	0.04	0.87	0.31	0.30	0.24	0.24
-2.55	0.01	0.01	0.04	0.04	0.89	0.31	0.30	0.24	0.24
-1.47	-0.01	0.03	0.01	0.01	1.09	0.05	0.07	0.01	0.01
-1.52	-0.01	0.03	0.01	0.01	1.09	0.05	0.07	0.01	0.01

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.54	-0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.54	-0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.53	-0.03	n.a.	0.00	1.43	0.25	0.39	0.25	0.25	0.25
-0.51	-0.02	n.a.	0.00	1.34	0.25	0.39	0.25	0.25	0.25
-1.29	-0.06	-0.01	0.02	3.41	0.41	0.21	0.17	0.17	0.17
-1.27	-0.06	n.a.	0.02	3.36	0.41	0.22	0.17	0.17	0.17
-0.91	0.02	0.04	0.03	0.92	0.16	0.15	0.11	0.11	0.11
-0.87	0.02	0.04	0.03	0.92	0.16	0.15	0.11	0.11	0.11
-1.73	-0.09	n.a.	-0.01	4.42	0.12	0.16	0.05	0.05	0.05
-1.91	-0.09	n.a.	-0.01	4.30	0.12	0.16	0.05	0.05	0.05
-0.03	-0.02	0.04	0.04	0.33	0.12	n.a.	n.a.	n.a.	n.a.
-0.02	-0.02	0.04	0.02	0.33	0.12	0.10	0.02	0.02	0.02
-0.35	-0.07	0.01	-0.01	1.49	0.33	0.25	0.10	0.10	0.10
-0.37	-0.09	0.01	-0.01	1.52	0.49	0.25	0.10	0.10	0.10
0.03	0.03	0.03	0.03	0.21	0.17	0.18	0.16	0.16	0.16
0.02	0.03	0.03	0.03	0.20	0.16	0.18	0.16	0.16	0.16
-0.21	-0.01	0.01	0.00	0.48	0.14	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.03	0.22	0.18	0.20	0.17	0.17	0.17
0.02	0.03	0.03	0.03	0.23	0.18	0.20	0.17	0.17	0.17
-0.70	-0.03	n.a.	n.a.	1.84	0.31	n.a.	n.a.	n.a.	n.a.
-0.70	-0.03	n.a.	n.a.	1.84	0.31	n.a.	n.a.	n.a.	n.a.
-0.01	0.01	0.01	0.01	0.22	0.14	0.18	0.13	0.13	0.13
-0.01	0.01	0.01	0.01	0.22	0.14	0.18	0.13	0.13	0.13
-0.15	0.01	0.01	0.01	1.01	0.26	0.21	0.22	0.22	0.22
-0.15	0.01	0.01	0.01	1.01	0.26	0.21	0.22	0.22	0.22
-0.01	0.02	0.03	0.03	0.36	0.20	0.25	0.19	0.19	0.19
-0.01	0.02	0.03	0.03	0.36	0.20	0.25	0.19	0.19	0.19
-2.20	-0.05	-1.19	0.03	1.65	0.53	0.32	0.19	0.19	0.19
-2.16	-0.05	-1.15	0.03	1.66	0.54	0.32	0.19	0.19	0.19
-0.82	0.01	-0.08	0.06	0.60	0.36	0.33	0.35	0.35	0.35
-0.83	0.01	-0.07	0.06	0.62	0.40	0.35	0.35	0.35	0.35
-0.75	-0.06	0.01	-0.01	1.28	0.37	n.a.	n.a.	n.a.	n.a.
-1.06	-0.18	0.02	0.02	2.78	0.83	0.26	0.20	0.20	0.20
-1.05	-0.17	0.02	0.02	2.73	0.82	0.26	0.16	0.16	0.16
-0.49	0.01	n.a.	n.a.	0.64	0.25	n.a.	n.a.	n.a.	n.a.
-0.44	0.01	0.04	0.05	1.27	0.35	0.30	0.25	0.25	0.25
-0.44	0.01	0.04	0.05	1.22	0.35	0.30	0.25	0.25	0.25
0.01	0.04	0.01	0.05	0.44	0.43	0.38	0.27	0.27	0.27
-0.17	0.04	0.04	0.05	0.51	0.32	0.34	0.30	0.30	0.30
-0.17	0.04	0.04	0.05	0.51	0.32	0.35	0.30	0.30	0.30
-0.01	0.00	0.02	0.01	0.51	0.32	0.42	0.32	0.32	0.32

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
n.a.	-0.01		0.01	0.01		0.26	0.16		0.25	0.17	
-0.01	0.00		0.02	0.01		0.27	0.17		0.26	0.18	
0.01	0.01		0.03	0.01		0.20	0.08		0.25	0.08	
n.a.	-0.01		0.01	0.00		0.19	0.12		0.17	0.12	
n.a.	0.00		0.01	0.01		0.19	0.11		0.18	0.12	
-0.01	-0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.02		n.a.	-0.02		0.18	0.14		0.18	0.14	
-0.02	-0.02		n.a.	-0.02		0.18	0.14		0.18	0.14	
-0.02	-0.01		n.a.	0.00		0.22	0.13		0.16	0.13	
-0.02	-0.01		n.a.	0.00		0.22	0.13		0.16	0.13	
-0.02	0.00		n.a.	0.00		0.20	0.11		0.16	0.11	
-0.02	0.00		0.01	0.00		0.22	0.12		0.19	0.11	
-0.02	-0.02		n.a.	n.a.		0.20	0.14		n.a.	n.a.	
0.03	0.03		0.03	0.04		0.24	0.27		0.22	0.24	
0.02	0.03		0.03	0.03		0.24	0.24		0.21	0.23	
-0.05	-0.03		-0.02	-0.03		0.15	0.11		0.14	0.12	
-0.04	-0.03		-0.02	-0.03		0.15	0.11		0.14	0.13	
-0.09	-0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.03	-0.02		-0.01	-0.02		0.24	0.16		0.18	0.16	
-0.03	-0.02		-0.01	-0.02		0.24	0.16		0.18	0.15	
n.a.	-0.01		n.a.	0.00		0.19	0.15		0.17	0.14	
n.a.	-0.01		n.a.	0.00		0.19	0.14		0.17	0.14	
-0.04	-0.04		-0.01	-0.03		0.15	0.12		0.13	0.10	
-0.04	-0.04		-0.02	-0.03		0.15	0.12		0.13	0.10	
-0.02	-0.02		-0.01	-0.02		0.29	0.23		0.22	0.21	
-0.02	-0.02		-0.01	-0.02		0.28	0.23		0.22	0.21	
n.a.	-0.01		n.a.	0.00		0.27	0.25		0.26	0.24	
n.a.	-0.01		n.a.	0.00		0.27	0.25		0.26	0.24	
n.a.	0.03		n.a.	n.a.		0.36	0.27		n.a.	n.a.	
0.03	0.04		0.04	0.05		0.27	0.25		0.26	0.25	
0.03	0.04		0.04	0.05		0.27	0.26		0.26	0.25	
0.04	0.04		0.04	0.04		0.29	0.26		0.29	0.26	
0.04	0.04		0.04	0.04		0.28	0.23		0.28	0.23	
-0.01	0.01		n.a.	0.01		0.29	0.28		0.25	0.24	
0.02	0.02		0.02	0.02		0.33	0.33		0.30	0.32	
0.02	0.01		0.02	0.02		0.32	0.32		0.30	0.32	
0.01	0.01		0.01	0.01		0.12	0.11		0.10	0.08	
0.01	0.01		0.01	0.01		0.12	0.11		0.10	0.08	
0.02	0.04		0.03	0.04		0.26	0.22		0.24	0.21	
0.02	0.04		0.03	0.04		0.26	0.22		0.23	0.21	
-0.02	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.01	0.02		0.03	0.02		0.26	0.11		0.12	0.10	
-0.01	0.02		0.03	0.02		0.26	0.11		0.12	0.10	
-0.03	-0.03		-0.02	-0.02		0.34	0.26		n.a.	n.a.	
-0.03	-0.01		n.a.	-0.01		0.23	0.16		0.17	0.15	
-0.03	-0.01		n.a.	-0.01		0.23	0.17		0.17	0.16	
-0.01	-0.01		0.01	0.01		0.22	0.17		0.19	0.16	
-0.01	-0.01		0.01	0.01		0.22	0.17		0.19	0.16	
0.02	0.03		0.04	0.04		0.37	0.25		0.22	0.22	
0.02	0.03		0.04	0.04		0.37	0.25		0.22	0.22	
0.01	0.01		0.03	0.03		0.26	0.16		0.18	0.11	
-0.02	0.00		0.02	0.03		0.26	0.16		0.18	0.11	
n.a.	0.01		0.05	0.05		0.36	0.20		n.a.	n.a.	
0.01	0.02		0.03	0.03		0.23	0.19		0.19	0.18	
0.01	0.02		0.03	0.03		0.23	0.19		0.19	0.18	
0.02	0.02		0.03	0.03		0.27	0.23		0.25	0.18	
0.02	0.02		0.03	0.03		0.27	0.23		0.25	0.18	
n.a.	0.01		0.02	0.02		0.27	0.13		0.15	0.12	
n.a.	0.01		0.02	0.02		0.27	0.13		0.15	0.12	
0.02	0.02		0.03	0.03		0.27	0.22		0.24	0.22	
0.02	0.02		0.03	0.03		0.27	0.22		0.24	0.22	
0.02	0.03		0.03	0.03		0.29	0.23		0.25	0.23	
0.02	0.03		0.03	0.03		0.29	0.23		0.25	0.23	
0.03	0.02		0.03	0.03		0.22	0.17		0.21	0.17	
0.03	0.02		0.03	0.03		0.22	0.17		0.21	0.17	
0.03	0.03		0.03	0.03		0.23	0.14		0.18	0.13	
0.03	0.03		0.03	0.03		0.23	0.14		0.18	0.13	
0.02	0.02		0.02	0.02		0.24	0.14		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.25	0.23		0.24	0.22	
0.03	0.03		0.03	0.03		0.25	0.23		0.24	0.22	
-0.01	-0.01		-0.01	-0.01		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.30	0.25		0.26	0.24	
0.03	0.03		0.04	0.04		0.30	0.25		0.26	0.24	
0.02	0.03		0.03	0.03		0.28	0.24		0.26	0.24	
0.02	0.03		0.03	0.03		0.29	0.24		0.26	0.24	
0.02	0.01		0.03	0.02		0.21	0.19		0.21	0.19	
0.03	0.03		0.03	0.03		0.24	0.20		0.23	0.20	
0.03	0.03		0.03	0.03		0.24	0.20		0.23	0.20	
0.01	0.02		0.02	0.02		0.24	0.21		0.21	0.14	
0.01	0.02		0.02	0.02		0.24	0.20		0.21	0.14	
0.02	0.02		n.a.	n.a.		0.29	0.24		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.21	0.18		0.20	0.17	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.03		0.03	0.03		0.21	0.18		0.20	0.17	
n.a.	0.03		0.03	0.03		0.20	0.16		0.19	0.16	
n.a.	0.03		0.03	0.03		0.20	0.16		0.19	0.16	
0.01	0.03		0.02	0.03		0.22	0.18		0.20	0.17	
0.01	0.02		0.02	0.03		0.22	0.18		0.20	0.17	
0.03	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.18	0.13		0.15	0.12	
0.02	0.02		0.03	0.02		0.20	0.13		0.16	0.12	
0.02	0.01		0.03	0.02		0.40	0.26		0.29	0.26	
0.03	0.03		0.03	0.03		0.25	0.23		0.24	0.23	
0.03	0.03		0.03	0.03		0.26	0.23		0.24	0.23	
0.04	0.03		0.04	0.03		0.21	0.15		0.22	0.17	
0.03	0.02		0.04	0.03		0.21	0.17		0.22	0.17	
0.03	0.03		0.03	0.03		0.20	0.19		0.20	0.19	
0.02	0.03		0.03	0.03		0.20	0.19		0.20	0.19	
n.a.	-0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.24	0.23		0.23	0.22	
0.03	0.03		0.03	0.03		0.24	0.23		0.23	0.22	
0.02	0.03		0.03	0.03		0.24	0.20		0.22	0.20	
0.02	0.03		0.03	0.03		0.24	0.20		0.22	0.20	
0.03	0.03		0.03	0.03		0.22	0.19		0.20	0.18	
0.03	0.03		0.03	0.03		0.23	0.19		0.21	0.19	
0.02	0.02		0.03	0.02		0.19	0.16		0.21	0.12	
0.02	0.02		0.03	0.02		0.19	0.16		0.21	0.12	
0.03	0.03		0.03	0.04		0.27	0.25		0.24	0.25	
0.03	0.03		0.03	0.04		0.27	0.25		0.24	0.25	
n.a.	0.01		0.01	0.01		0.14	0.10		0.10	0.10	
n.a.	0.01		0.01	0.01		0.15	0.10		0.10	0.10	
0.02	0.03		0.03	0.03		0.24	0.22		0.23	0.22	
0.02	0.03		0.03	0.03		0.24	0.21		0.23	0.22	
-0.01	0.01		n.a.	0.02		0.28	0.19		0.19	0.16	
0.03	0.03		0.03	0.04		0.27	0.25		0.26	0.25	
0.03	0.03		0.03	0.04		0.27	0.25		0.26	0.25	
0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.05		0.34	0.32		0.33	0.31	
0.04	0.04		0.05	0.05		0.35	0.32		0.33	0.31	
0.03	0.03		0.04	0.04		0.39	0.29		0.32	0.27	
0.03	0.03		0.04	0.04		0.40	0.29		0.32	0.27	
-0.38	0.01		0.03	0.02		0.81	0.17		0.17	0.16	
-0.37	0.01		0.03	0.02		0.81	0.17		0.17	0.16	
0.01	0.02		0.02	0.02		0.43	0.15		0.17	0.12	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.08	0.02		0.02	0.02		0.43	0.15		0.17	0.12	
0.01	0.03		0.03	0.03		0.22	0.17		0.16	0.12	
0.01	0.03		0.03	0.03		0.22	0.17		0.16	0.12	
-0.01	0.02		0.02	0.03		0.41	0.17		0.18	0.17	
-0.01	0.02		0.02	0.02		0.40	0.17		0.18	0.16	
-0.01	0.01		0.02	0.02		0.24	0.12		0.19	0.11	
-0.01	0.01		0.02	0.02		0.24	0.12		0.19	0.11	
-0.12	-0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.23	0.18		0.21	0.18	
0.02	0.03		0.03	0.03		0.23	0.19		0.21	0.18	
-0.05	0.03		0.03	0.03		0.28	0.19		0.21	0.18	
-0.04	0.03		0.03	0.03		0.28	0.22		0.23	0.19	
-0.09	-0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.01	0.02		0.02	0.02		0.18	0.16		0.16	0.16	
n.a.	0.02		0.02	0.02		0.18	0.16		0.16	0.15	
0.02	0.02		0.03	0.03		0.18	0.14		0.19	0.15	
0.02	0.02		0.03	0.03		0.17	0.11		0.19	0.15	
n.a.	0.01		0.01	0.02		0.25	0.18		0.20	0.16	
n.a.	0.01		0.01	0.02		0.25	0.18		0.20	0.16	
-0.05	0.01		0.02	0.02		0.37	0.14		0.15	0.14	
-0.05	0.01		0.02	0.02		0.37	0.15		0.16	0.14	
0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.03		0.21	0.19		0.19	0.17	
0.02	0.02		0.03	0.03		0.21	0.19		0.19	0.17	
-0.06	-0.08		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.03		0.25	0.22		0.21	0.19	
0.01	0.02		0.02	0.03		0.25	0.21		0.20	0.19	
0.02	0.02		0.03	0.03		0.23	0.17		0.18	0.12	
0.02	0.02		0.03	0.02		0.23	0.17		0.18	0.12	
0.01	0.02		0.02	0.02		0.16	0.10		0.13	0.08	
0.01	0.02		0.02	0.02		0.16	0.10		0.13	0.08	
0.02	0.03		0.03	0.03		0.21	0.18		0.20	0.18	
0.02	0.02		0.03	0.03		0.21	0.18		0.20	0.18	
0.01	0.02		0.02	0.02		0.25	0.16		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.02	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.02	0.03		0.03	0.03		0.23	0.18		0.21	0.18	
0.02	0.03		0.03	0.03		0.23	0.18		0.21	0.18	
0.02	0.03		0.03	0.03		0.25	0.21		0.21	0.18	
0.02	0.03		0.03	0.03		0.25	0.21		0.21	0.18	
0.02	0.02		0.02	0.02		0.17	0.14		0.14	0.12	



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.02	0.02		0.02	0.02		0.17	0.14		0.14	0.12
	0.02	0.02		0.03	0.03		0.23	0.18		0.20	0.18
	0.02	0.02		0.03	0.03		0.23	0.18		0.21	0.18
	n.a.	-0.02		n.a.	n.a.		0.27	0.17		n.a.	n.a.
	0.03	0.03		0.03	0.03		0.27	0.22		0.24	0.22
	0.03	0.03		0.03	0.03		0.27	0.22		0.24	0.22
	0.03	0.03		0.03	0.03		0.24	0.21		0.21	0.20
	0.03	0.03		0.03	0.03		0.24	0.21		0.21	0.20
	0.02	0.01		0.02	0.01		0.22	0.18		0.25	0.20
	0.03	0.03		0.03	0.03		0.26	0.23		0.25	0.23
	0.03	0.03		0.03	0.03		0.26	0.23		0.25	0.23
	0.02	0.03		0.03	0.04		0.29	0.21		0.20	0.19
	0.02	0.03		0.03	0.04		0.29	0.21		0.20	0.19
	0.03	0.03		0.03	0.03		0.31	0.22		0.26	0.21
	0.02	0.03		0.03	0.03		0.31	0.23		0.26	0.21
	0.02	0.03		0.03	0.03		0.25	0.17		0.18	0.17
	0.02	0.03		0.03	0.03		0.25	0.17		0.18	0.17
	0.02	0.02		0.03	0.03		0.26	0.21		0.22	0.17
	0.02	0.02		0.03	0.03		0.26	0.21		0.22	0.17
	0.02	0.02		0.03	0.02		0.19	0.16		0.18	0.16
	0.02	0.02		0.03	0.02		0.19	0.16		0.18	0.16
	-0.01	0.01		n.a.	0.01		0.18	0.17		n.a.	n.a.
	0.03	0.03		0.03	0.03		0.24	0.20		0.22	0.20
	0.03	0.03		0.03	0.03		0.24	0.20		0.22	0.20
	-0.03	0.01		0.02	0.02		0.29	0.23		0.17	0.13
	0.03	0.03		0.04	0.03		0.26	0.22		0.24	0.21
	0.03	0.03		0.03	0.03		0.26	0.23		0.24	0.21
	-0.01	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.03	0.03		0.04	0.04		0.29	0.25		0.25	0.25
	0.03	0.03		0.04	0.04		0.29	0.25		0.25	0.25
	0.03	0.03		0.03	0.03		0.25	0.23		0.24	0.23
	0.02	0.03		0.03	0.03		0.26	0.23		0.24	0.23
	0.03	0.04		0.04	0.04		0.28	0.25		0.26	0.24
	0.03	0.04		0.04	0.04		0.28	0.25		0.26	0.24
	-0.44	n.a.		0.02	0.00		0.19	0.08		n.a.	n.a.
	-0.44	n.a.		0.02	0.00		0.19	0.08		n.a.	n.a.
	-0.21	0.01		0.03	0.04		0.28	0.23		0.26	0.23
	-0.21	0.01		0.03	0.04		0.27	0.23		0.25	0.23
	-0.06	0.02		0.02	0.02		0.22	0.20		0.20	0.21
	-0.06	0.01		0.02	0.02		0.21	0.09		0.19	0.09
	-0.05	0.03		0.04	0.04		0.24	0.23		0.25	0.23

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.05	0.03		0.04	0.04		0.24	0.23		0.25	0.23	
0.03	0.03		0.03	0.04		0.28	0.24		0.27	0.24	
0.03	0.03		0.03	0.03		0.28	0.24		0.27	0.24	
0.03	0.03		0.03	0.03		0.21	0.16		0.20	0.15	
0.03	0.03		0.03	0.03		0.21	0.16		0.20	0.15	
0.02	0.03		0.03	0.03		0.26	0.25		0.25	0.24	
0.02	0.03		0.03	0.03		0.26	0.25		0.25	0.24	
0.03	0.03		0.04	0.04		0.26	0.21		0.25	0.21	
0.03	0.03		0.04	0.04		0.26	0.21		0.26	0.21	
-0.05	0.02		-0.06	0.03		0.27	0.25		0.28	0.26	
0.03	0.03		0.04	0.04		0.29	0.26		0.27	0.25	
0.03	0.03		0.03	0.04		0.29	0.26		0.27	0.25	
0.02	0.02		0.03	0.02		0.26	0.23		0.26	0.24	
0.02	0.03		0.03	0.03		0.22	0.18		0.20	0.17	
0.02	0.03		0.03	0.03		0.22	0.18		0.20	0.17	
0.01	0.01		0.02	0.01		0.22	0.18		0.18	0.18	
0.03	0.03		0.03	0.03		0.23	0.21		0.22	0.21	
0.03	0.03		0.03	0.03		0.23	0.21		0.22	0.21	
0.03	0.03		0.04	0.03		0.27	0.24		0.27	0.23	
0.03	0.03		0.04	0.03		0.27	0.24		0.27	0.24	
n.a.	0.02		0.03	0.02		0.38	0.31		0.29	0.22	
0.03	0.03		0.03	0.03		0.25	0.22		0.23	0.22	
0.03	0.03		0.03	0.03		0.25	0.22		0.23	0.22	
0.04	0.04		0.04	0.03		0.40	0.39		0.40	0.36	
0.04	0.04		0.04	0.05		0.34	0.31		0.34	0.32	
0.04	0.04		0.04	0.05		0.34	0.32		0.34	0.32	
0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.04		0.24	0.24		0.24	0.24	
0.03	0.03		0.03	0.04		0.24	0.24		0.24	0.24	
n.a.	0.01		0.02	0.01		0.46	0.28		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.31	0.28		0.29	0.27	
0.03	0.04		0.04	0.04		0.31	0.28		0.29	0.27	
0.03	0.03		0.03	0.03		0.24	0.23		0.24	0.23	
0.03	0.03		0.03	0.03		0.24	0.23		0.24	0.23	
0.04	0.04		0.04	0.04		0.25	0.24		0.25	0.24	
0.03	0.04		0.04	0.04		0.25	0.24		0.25	0.24	
0.03	0.05		0.06	0.05		0.49	0.43		0.44	0.42	
0.03	0.04		0.04	0.04		0.34	0.31		0.31	0.31	
0.03	0.04		0.04	0.04		0.34	0.31		0.31	0.31	
0.02	0.03		0.03	0.03		0.36	0.29		0.31	0.28	
0.03	0.04		0.04	0.04		0.30	0.27		0.29	0.26	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.03	0.04		0.04	0.04		0.30	0.27		0.29	0.26
	0.01	0.03		0.03	0.03		0.28	0.22		0.24	0.21
	0.01	0.03		0.03	0.03		0.28	0.22		0.24	0.21
	n.a.	0.01		0.03	0.03		0.30	0.18		0.23	0.18
	0.02	0.03		0.03	0.03		0.26	0.22		0.23	0.21
	0.02	0.03		0.03	0.03		0.26	0.21		0.23	0.21
	0.02	0.03		0.03	0.03		0.25	0.20		0.22	0.20
	0.02	0.03		0.03	0.03		0.25	0.20		0.22	0.20
	n.a.	0.01		0.02	0.03		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.27	0.24		0.25	0.23
	0.02	0.03		0.03	0.03		0.27	0.24		0.25	0.24
	0.03	0.03		0.03	0.04		0.31	0.27		0.28	0.25
	0.03	0.03		0.03	0.04		0.31	0.27		0.28	0.25
	0.02	0.02		0.03	0.04		0.40	0.29		0.26	0.19
	0.02	0.03		0.03	0.03		0.29	0.25		0.26	0.23
	0.02	0.03		0.03	0.03		0.29	0.25		0.26	0.23
	0.03	0.04		0.03	0.04		0.30	0.21		0.26	0.19
	0.02	0.04		0.03	0.04		0.41	0.22		0.27	0.20
	0.02	0.04		0.03	0.04		0.46	0.44		0.47	0.34
	0.02	0.04		0.04	0.04		0.33	0.29		0.31	0.29
	0.02	0.04		0.04	0.04		0.33	0.30		0.32	0.29
	n.a.	0.02		0.02	0.02		0.33	0.22		0.21	0.20
	n.a.	0.02		0.02	0.02		0.33	0.21		0.21	0.19
	-0.01	-0.01		0.01	0.01		0.35	0.24		0.25	0.23
	-0.01	-0.01		0.01	0.01		0.35	0.24		0.25	0.23
	-0.02	-0.04		-0.02	-0.04		0.25	0.22		0.25	0.22
	-0.01	-0.01		n.a.	-0.01		0.35	0.32		0.32	0.30
	-0.01	-0.01		n.a.	-0.01		0.35	0.31		0.31	0.30
	-0.04	0.00		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.28	0.25		0.25	0.24
	0.02	0.03		0.03	0.03		0.28	0.25		0.25	0.24
	0.02	0.03		0.04	0.04		0.29	0.23		0.26	0.20
	0.02	0.03		0.03	0.03		0.29	0.23		0.26	0.20
	0.01	0.03		0.03	0.03		0.39	0.27		0.30	0.24
	0.01	0.03		0.03	0.03		0.38	0.27		0.29	0.24
	0.02	0.03		0.03	0.04		0.33	0.24		0.25	0.22
	0.02	0.03		0.03	0.04		0.33	0.24		0.26	0.22
	-0.02	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.04		0.46	0.27		0.28	0.26
	0.02	0.03		0.03	0.04		0.46	0.28		0.28	0.25
	0.02	0.03		0.03	0.04		0.41	0.17		0.21	0.16

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.02	0.03		0.03	0.04		0.41	0.17		0.21	0.16
	0.03	0.03		0.04	0.04		0.30	0.27		0.26	0.26
	0.03	0.03		0.04	0.04		0.31	0.27		0.26	0.26
	0.03	0.03		n.a.	n.a.		0.27	0.15		n.a.	n.a.
	0.01	0.03		0.03	0.03		0.29	0.22		0.23	0.22
	0.01	0.03		0.03	0.03		0.29	0.22		0.23	0.22
	0.02	0.02		0.02	0.02		0.23	0.21		0.21	0.20
	0.01	0.02		0.02	0.02		0.23	0.21		0.21	0.20
	0.02	0.03		0.03	0.03		0.23	0.19		0.22	0.19
	0.02	0.03		0.03	0.03		0.24	0.19		0.22	0.19
	0.03	0.03		0.03	0.03		0.23	0.21		0.22	0.20
	0.03	0.03		0.03	0.03		0.23	0.21		0.23	0.20
	0.02	0.03		0.03	0.03		0.33	0.20		0.21	0.20
	0.02	0.03		0.03	0.03		0.33	0.20		0.21	0.20
	-0.04	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.24	0.21		0.22	0.20
	0.01	0.03		0.03	0.03		0.24	0.21		0.22	0.20
	-0.02	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.25	0.22		0.23	0.20
	0.02	0.03		0.03	0.03		0.25	0.22		0.23	0.21
	0.04	0.04		0.05	0.04		0.42	0.33		0.36	0.33
	0.03	0.04		0.04	0.04		0.32	0.29		0.29	0.29
	0.03	0.04		0.04	0.04		0.32	0.29		0.29	0.29
	0.01	0.01		0.01	0.01		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.27	0.23		0.23	0.22
	0.02	0.03		0.03	0.03		0.27	0.23		0.23	0.22
	0.03	0.03		0.04	0.04		0.28	0.24		0.25	0.23
	0.03	0.03		0.04	0.04		0.28	0.24		0.25	0.23
	0.01	0.00		0.02	0.02		0.40	0.29		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.29	0.24		0.25	0.23
	0.02	0.03		0.03	0.03		0.29	0.24		0.25	0.23
	0.01	0.00		0.02	0.02		0.21	0.17		0.21	0.17
	0.03	0.03		0.03	0.03		0.28	0.26		0.27	0.26
	0.03	0.03		0.03	0.03		0.28	0.26		0.27	0.26
	0.03	0.03		0.04	0.04		0.26	0.24		0.25	0.24
	0.03	0.03		0.04	0.04		0.26	0.24		0.25	0.24
	0.02	0.02		0.02	0.02		0.22	0.15		0.20	0.14
	0.02	0.02		0.02	0.02		0.21	0.15		0.20	0.15
	0.03	0.03		0.03	0.03		0.24	0.22		0.22	0.21
	0.03	0.03		0.03	0.03		0.24	0.22		0.22	0.21
	n.a.	0.02		0.03	0.02		0.30	0.15		0.23	0.13

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.22	0.22	0.23	0.22	0.22
0.03	0.03		0.03	0.03		0.25	0.22		0.23	0.21	
-0.05	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.24	0.22		0.23	0.22	
0.02	0.03		0.03	0.03		0.24	0.22		0.23	0.22	
n.a.	0.01		0.03	0.02		0.34	0.26		n.a.	n.a.	
0.03	0.03		0.03	0.04		0.27	0.25		0.24	0.23	
0.03	0.03		0.03	0.04		0.27	0.25		0.24	0.23	
-1.04	0.01		0.02	0.03		0.17	0.14		0.15	0.06	
-1.04	0.01		0.02	0.03		0.17	0.14		0.15	0.06	
-0.10	0.02		0.01	0.02		0.54	0.17		0.17	0.11	
-0.10	0.01		0.01	0.02		0.62	0.18		0.17	0.11	
-0.03	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.01	0.03		0.05	0.03		0.39	0.22		0.39	0.22	
0.03	0.02		0.03	0.02		0.15	0.10		0.12	0.08	
0.03	0.02		0.03	0.02		0.15	0.10		0.12	0.08	
0.01	0.01		0.03	0.01		0.23	0.09		0.20	0.06	
0.01	0.01		0.03	0.02		0.23	0.09		0.20	0.06	
-0.90	0.02		0.03	0.03		4.74	0.18		0.23	0.17	
-0.89	0.02		0.03	0.03		4.68	0.19		0.23	0.17	
-0.09	0.02		0.02	0.03		0.57	0.22		0.23	0.20	
-0.09	0.02		0.02	0.03		0.57	0.22		0.23	0.20	
0.02	0.03		0.03	0.03		0.26	0.23		0.24	0.22	
0.02	0.03		0.03	0.03		0.26	0.23		0.24	0.22	
n.a.	0.00		n.a.	0.00		0.30	0.25		0.28	0.24	
0.03	0.04		0.04	0.04		0.27	0.25		0.26	0.24	
0.03	0.04		0.03	0.04		0.27	0.25		0.26	0.24	
0.02	0.03		0.03	0.03		0.28	0.24		0.26	0.23	
0.02	0.03		0.03	0.03		0.28	0.24		0.26	0.22	
0.03	0.02		0.03	0.03		0.28	0.22		n.a.	n.a.	
0.03	0.03		0.03	0.04		0.26	0.23		0.24	0.23	
0.03	0.03		0.03	0.04		0.26	0.23		0.24	0.23	
-0.02	0.01		0.04	0.03		0.38	0.24		0.32	0.23	
n.a.	0.03		0.02	0.03		0.31	0.22		0.23	0.20	
n.a.	0.03		0.03	0.03		0.32	0.22		0.23	0.21	
-0.06	0.02		0.03	0.03		0.25	0.18		0.23	0.18	
0.02	0.02		0.03	0.03		0.19	0.13		0.17	0.12	
0.01	0.02		0.03	0.03		0.19	0.13		0.17	0.13	
-0.14	0.01		0.03	0.02		0.32	0.20		0.26	0.13	
-0.06	0.02		0.04	0.03		0.23	0.13		0.18	0.12	
-0.06	0.02		0.04	0.03		0.23	0.13		0.18	0.12	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.02		0.03	0.03	0.03	0.33	0.27		0.30	0.24	0.24
-0.01	0.02		0.03	0.03	0.03	0.23	0.15		0.20	0.14	0.14
n.a.	0.02		0.03	0.03	0.03	0.23	0.15		0.21	0.15	0.15
0.01	0.02		0.02	0.02	0.02	0.34	0.26		0.27	0.21	0.21
0.03	0.03		0.04	0.04	0.04	0.26	0.21		0.24	0.20	0.20
0.03	0.03		0.04	0.04	0.04	0.26	0.21		0.24	0.20	0.20
0.01	0.01		0.02	0.01	0.01	0.16	0.11		0.11	0.09	0.09
0.02	0.02		0.03	0.03	0.03	0.19	0.15		0.18	0.14	0.14
0.02	0.02		0.03	0.02	0.02	0.19	0.15		0.18	0.14	0.14
0.03	0.04		0.04	0.04	0.04	0.36	0.33		0.36	0.35	0.35
0.04	0.04		0.04	0.04	0.04	0.32	0.27		0.29	0.26	0.26
0.04	0.04		0.04	0.04	0.04	0.32	0.27		0.29	0.26	0.26
-0.01	0.00		0.04	0.04	0.04	n.a.	n.a.		n.a.	n.a.	n.a.
-0.02	0.04		0.05	0.06	0.06	0.25	0.14		0.18	0.12	0.12
-0.02	0.04		0.05	0.06	0.06	0.26	0.14		0.18	0.12	0.12
-0.01	0.02		n.a.	0.03	0.03	0.28	0.24		0.26	0.24	0.24
0.03	0.04		0.03	0.04	0.04	0.26	0.23		0.24	0.22	0.22
0.03	0.03		0.03	0.04	0.04	0.26	0.23		0.24	0.22	0.22
0.02	0.03		0.03	0.03	0.03	0.28	0.25		0.28	0.24	0.24
0.03	0.04		0.04	0.04	0.04	0.26	0.23		0.25	0.23	0.23
0.03	0.04		0.04	0.04	0.04	0.27	0.23		0.25	0.23	0.23
0.05	0.05		0.05	0.06	0.06	0.36	0.36		0.35	0.35	0.35
0.04	0.05		0.05	0.05	0.05	0.30	0.27		0.29	0.27	0.27
0.04	0.05		0.05	0.05	0.05	0.30	0.28		0.29	0.27	0.27
0.03	0.03		0.04	0.04	0.04	0.37	0.31		0.33	0.30	0.30
0.04	0.04		0.04	0.04	0.04	0.31	0.27		0.30	0.26	0.26
0.03	0.04		0.04	0.04	0.04	0.31	0.27		0.30	0.27	0.27
0.04	0.04		0.04	0.04	0.04	0.45	0.38		0.40	0.33	0.33
0.04	0.04		0.05	0.05	0.05	0.35	0.31		0.34	0.31	0.31
0.04	0.04		0.05	0.05	0.05	0.36	0.32		0.34	0.31	0.31
0.03	0.03		0.03	0.03	0.03	0.29	0.25		0.28	0.24	0.24
0.03	0.04		0.04	0.04	0.04	0.45	0.26		0.26	0.25	0.25
0.03	0.04		0.04	0.04	0.04	0.45	0.26		0.26	0.25	0.25
0.03	0.03		0.03	0.04	0.04	0.34	0.32		0.33	0.31	0.31
0.04	0.04		0.04	0.04	0.04	0.32	0.30		0.31	0.29	0.29
0.04	0.04		0.04	0.04	0.04	0.32	0.30		0.31	0.29	0.29
0.02	0.02		0.02	0.02	0.02	0.27	0.23		0.26	0.23	0.23
0.03	0.03		0.03	0.03	0.03	0.26	0.23		0.25	0.23	0.23
0.03	0.03		0.03	0.03	0.03	0.26	0.23		0.25	0.23	0.23
0.02	0.03		0.03	0.04	0.04	0.38	0.30		0.27	0.22	0.22
0.03	0.04		0.04	0.04	0.04	0.31	0.28		0.29	0.27	0.27

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.04		0.04	0.04		0.31	0.28		0.29	0.27	
0.02	0.02		0.03	0.03		0.28	0.21		0.24	0.19	
0.03	0.03		0.04	0.03		0.28	0.22		0.26	0.22	
0.03	0.03		0.03	0.03		0.28	0.22		0.26	0.22	
0.03	0.03		0.03	0.03		0.31	0.25		0.27	0.23	
0.03	0.03		0.04	0.04		0.26	0.23		0.25	0.23	
0.03	0.03		0.04	0.04		0.26	0.23		0.25	0.23	
0.03	0.03		0.04	0.04		0.41	0.30		0.33	0.30	
0.03	0.03		0.04	0.04		0.29	0.25		0.28	0.25	
0.03	0.03		0.04	0.04		0.29	0.25		0.28	0.25	
0.03	0.02		0.04	0.04		0.32	0.28		0.31	0.30	
0.04	0.04		0.04	0.04		0.29	0.27		0.29	0.27	
0.04	0.04		0.04	0.04		0.29	0.27		0.29	0.27	
0.03	0.03		0.04	0.04		0.27	0.22		0.24	0.20	
0.04	0.04		0.04	0.05		0.29	0.27		0.28	0.26	
0.04	0.04		0.04	0.05		0.29	0.27		0.28	0.26	
0.02	0.03		0.03	0.04		0.30	0.26		0.28	0.25	
0.03	0.03		0.04	0.04		0.29	0.26		0.27	0.26	
0.03	0.03		0.04	0.04		0.29	0.26		0.28	0.26	
0.01	0.02		0.02	0.03		0.33	0.25		0.27	0.22	
0.03	0.03		0.03	0.04		0.27	0.24		0.25	0.24	
0.03	0.03		0.03	0.04		0.27	0.24		0.26	0.23	
-0.01	0.02		-0.02	0.03		0.38	0.33		0.32	0.30	
0.03	0.04		0.03	0.04		0.27	0.25		0.26	0.25	
0.02	0.04		0.03	0.04		0.28	0.25		0.26	0.25	
0.03	0.04		0.04	0.04		0.38	0.32		0.34	0.29	
0.03	0.04		0.04	0.04		0.30	0.27		0.29	0.27	
0.03	0.04		0.04	0.04		0.31	0.27		0.29	0.27	
-0.04	-0.09		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.02	n.a.		0.01	0.01		0.18	0.04		0.12	0.06	
-0.02	n.a.		0.01	0.01		0.17	0.04		0.11	0.06	
n.a.	-0.01		n.a.	0.00		0.06	0.03		n.a.	n.a.	
-0.03	0.00		0.01	0.01		0.12	0.04		0.10	0.04	
-0.03	0.00		0.01	0.01		0.12	0.04		0.09	0.04	
-0.01	n.a.		n.a.	n.a.		0.24	0.08		0.28	0.17	
n.a.	0.01		0.02	0.02		0.18	0.12		0.17	0.12	
n.a.	0.01		0.02	0.02		0.18	0.12		0.17	0.12	
-0.05	0.01		-0.03	0.01		n.a.	n.a.		n.a.	n.a.	
n.a.	0.01		0.02	0.01		0.15	0.09		0.14	0.09	
n.a.	0.01		0.02	0.01		0.15	0.09		0.14	0.09	
-0.03	-0.03		n.a.	0.00		0.08	0.06		n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.01		0.02	0.02		0.14	0.10		0.13	0.10	
n.a.	0.01		0.02	0.02		0.14	0.09		0.13	0.10	
-0.04	0.00		0.01	0.01		0.21	0.10		0.22	0.09	
n.a.	0.02		0.02	0.02		0.15	0.10		0.13	0.10	
n.a.	0.02		0.02	0.02		0.15	0.10		0.13	0.10	
-0.05	0.00		0.02	0.01		0.19	0.12		0.15	0.07	
0.01	0.02		0.02	0.02		0.16	0.12		0.15	0.11	
0.01	0.02		0.02	0.02		0.16	0.12		0.15	0.11	
-0.01	0.01		0.02	0.02		0.25	0.16		n.a.	n.a.	
0.01	0.01		0.02	0.02		0.15	0.10		0.13	0.09	
0.01	0.01		0.02	0.02		0.15	0.10		0.13	0.09	
-0.03	-0.02		-0.02	0.00		0.15	0.10		0.09	0.08	
0.02	0.02		0.02	0.02		0.16	0.12		0.14	0.11	
0.01	0.02		0.02	0.02		0.16	0.12		0.14	0.11	
-0.02	0.00		0.02	0.02		0.23	0.15		0.20	0.15	
0.02	0.02		0.02	0.02		0.17	0.13		0.15	0.13	
0.01	0.02		0.02	0.02		0.17	0.13		0.15	0.13	
-0.04	-0.01		0.01	0.02		0.13	0.09		n.a.	n.a.	
0.01	0.02		0.02	0.02		0.13	0.10		0.13	0.10	
0.01	0.01		0.02	0.02		0.13	0.10		0.13	0.10	
-0.03	0.00		0.02	0.02		0.24	0.16		0.17	0.09	
0.01	0.02		0.03	0.03		0.22	0.15		0.17	0.14	
0.01	0.02		0.03	0.03		0.22	0.15		0.17	0.14	
-0.01	0.00		0.03	0.03		0.28	0.13		0.22	0.12	
0.01	0.02		0.02	0.02		0.22	0.16		0.19	0.16	
0.01	0.02		0.02	0.02		0.22	0.16		0.19	0.16	
n.a.	0.01		0.02	0.02		0.23	0.10		0.16	0.12	
0.02	0.02		0.03	0.03		0.31	0.19		0.24	0.20	
0.02	0.02		0.03	0.03		0.31	0.19		0.24	0.19	
-0.18	0.00		0.03	0.02		0.49	0.19		n.a.	n.a.	
0.01	0.02		0.03	0.03		0.38	0.18		0.22	0.18	
n.a.	0.02		0.03	0.03		0.38	0.18		0.22	0.18	
-0.02	0.00		0.01	0.01		0.28	0.19		0.19	0.12	
0.02	0.02		0.03	0.02		0.19	0.13		0.16	0.13	
0.01	0.02		0.02	0.02		0.20	0.14		0.16	0.13	
-0.03	n.a.		0.01	0.02		0.14	0.14		0.16	0.14	
0.02	0.02		0.03	0.03		0.20	0.16		0.18	0.15	
0.02	0.02		0.03	0.03		0.20	0.16		0.18	0.15	
-0.04	-0.01		-0.02	0.00		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.01		0.11	0.05		0.11	0.05	
0.01	0.01		0.02	0.01		0.11	0.05		0.11	0.05	



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.01	0.01	0.02	0.01	0.01	0.13	0.08	0.07	0.11	0.07	0.07
0.01	0.01	0.01	0.01	0.01	0.01	0.13	0.08	0.07	0.11	0.07	0.07
n.a.	0.01	0.01	0.02	0.02	0.02	0.12	0.09	0.08	0.10	0.08	0.08
n.a.	0.01	0.01	0.02	0.02	0.02	0.12	0.09	0.08	0.11	0.08	0.08
-0.06	0.00	0.00	-0.09	0.01	0.01	0.20	0.13	0.13	0.21	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.02	0.17	0.13	0.13	0.16	0.13	0.13
0.01	0.02	0.02	0.02	0.02	0.02	0.17	0.13	0.13	0.16	0.13	0.13
0.02	0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.20	0.21	0.20	0.20
0.02	0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.20	0.21	0.20	0.20
-0.02	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.00	n.a.	0.00	0.00	0.16	0.09	0.09	0.12	0.09	0.09
n.a.	-0.01	-0.01	n.a.	0.00	0.00	0.16	0.09	0.09	0.12	0.09	0.09
-0.04	-0.01	-0.01	-0.03	-0.01	-0.01	0.13	0.07	0.07	0.05	0.02	0.02
-0.02	-0.01	-0.01	n.a.	-0.01	-0.01	0.11	0.06	0.06	0.10	0.06	0.06
-0.02	-0.01	-0.01	n.a.	-0.01	-0.01	0.11	0.06	0.06	0.10	0.06	0.06
n.a.	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.00	0.01	0.01	0.01	0.19	0.11	0.11	0.15	0.11	0.11
n.a.	0.00	0.00	0.01	0.01	0.01	0.19	0.11	0.11	0.15	0.11	0.11
-0.03	-0.02	-0.02	n.a.	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.01	-0.01	n.a.	-0.01	-0.01	0.10	0.06	0.06	0.09	0.06	0.06
-0.01	-0.01	-0.01	n.a.	-0.01	-0.01	0.10	0.06	0.06	0.09	0.06	0.06
-0.03	-0.01	-0.01	-0.01	-0.01	-0.01	0.17	0.09	0.09	0.10	0.08	0.08
-0.01	-0.01	-0.01	n.a.	-0.01	-0.01	0.13	0.07	0.07	0.11	0.07	0.07
-0.01	-0.01	-0.01	n.a.	-0.01	-0.01	0.13	0.07	0.07	0.11	0.07	0.07
-0.03	-0.02	-0.02	-0.01	-0.01	-0.01	0.23	0.12	0.12	0.11	0.09	0.09
-0.01	n.a.	n.a.	0.01	0.01	0.01	0.18	0.10	0.10	0.14	0.09	0.09
-0.01	n.a.	n.a.	0.01	0.01	0.01	0.18	0.11	0.11	0.14	0.09	0.09
0.02	0.01	0.01	0.02	0.01	0.01	0.12	0.05	0.05	0.10	0.04	0.04
0.02	0.01	0.01	0.02	0.00	0.00	0.12	0.05	0.05	0.10	0.04	0.04
-0.04	-0.02	-0.02	-0.01	-0.01	-0.01	0.25	0.18	0.18	0.16	0.14	0.14
n.a.	0.00	0.00	0.01	0.00	0.00	0.16	0.11	0.11	0.14	0.10	0.10
n.a.	0.00	0.00	0.01	0.00	0.00	0.16	0.11	0.11	0.14	0.10	0.10
-0.03	-0.03	-0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.03	0.03	0.18	0.14	0.14	0.16	0.13	0.13
0.02	0.02	0.02	0.03	0.03	0.03	0.18	0.14	0.14	0.16	0.13	0.13
n.a.	0.01	0.01	0.03	0.03	0.03	0.22	0.17	0.17	0.14	0.12	0.12
0.02	0.02	0.02	0.03	0.03	0.03	0.19	0.14	0.14	0.16	0.13	0.13
0.02	0.02	0.02	0.03	0.03	0.03	0.19	0.14	0.14	0.16	0.13	0.13
-0.01	n.a.	n.a.	0.01	0.01	0.01	0.23	0.16	0.16	0.29	0.11	0.11
n.a.	0.02	0.02	0.02	0.02	0.02	0.22	0.15	0.15	0.18	0.14	0.14
n.a.	0.02	0.02	0.02	0.02	0.02	0.22	0.15	0.15	0.18	0.14	0.14

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
-0.09		-0.02	0.02		0.01	0.26		0.11	0.14		0.10
0.01		0.02	0.02		0.02	0.17		0.13	0.16		0.12
0.01		0.02	0.02		0.02	0.17		0.13	0.16		0.12
-0.07		-0.02	0.02		0.01	0.21		0.15	n.a.		n.a.
0.01		0.02	0.03		0.03	0.19		0.16	0.18		0.16
0.01		0.02	0.03		0.03	0.19		0.16	0.18		0.16
-0.02		0.00	-0.01		0.01	0.19		0.11	0.13		0.10
0.01		0.02	0.02		0.02	0.17		0.13	0.15		0.12
0.01		0.02	0.02		0.02	0.17		0.13	0.15		0.12
-0.09		n.a.	0.01		0.00	0.51		0.09	n.a.		n.a.
0.02		0.02	0.03		0.02	0.18		0.13	0.16		0.13
0.01		0.02	0.03		0.02	0.19		0.13	0.16		0.13
-0.03		-0.01	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
0.01		0.02	0.03		0.03	0.22		0.16	0.20		0.15
0.01		0.02	0.02		0.03	0.24		0.16	0.20		0.15
-0.02		0.00	0.03		0.02	0.14		0.08	0.15		0.06
0.02		0.02	0.02		0.02	0.18		0.13	0.17		0.13
0.02		0.02	0.02		0.02	0.17		0.13	0.17		0.13
-0.03		n.a.	0.01		0.01	0.25		0.17	0.24		0.17
0.01		0.02	0.02		0.02	0.17		0.13	0.15		0.13
0.01		0.02	0.02		0.02	0.17		0.13	0.15		0.13
n.a.		0.00	0.02		0.02	0.29		0.17	0.23		0.14
0.02		0.03	0.03		0.03	0.26		0.20	0.25		0.22
0.02		0.02	0.03		0.03	0.26		0.20	0.25		0.22
-0.05		-0.01	-0.05		0.01	0.10		0.06	0.16		0.06
0.01		0.01	0.02		0.01	0.10		0.06	0.09		0.06
0.01		0.01	0.01		0.01	0.10		0.06	0.09		0.06
-0.02		0.00	0.03		0.01	0.16		0.12	n.a.		n.a.
0.01		0.01	0.02		0.02	0.13		0.10	0.12		0.10
0.01		0.01	0.02		0.02	0.13		0.10	0.12		0.10
n.a.		0.00	n.a.		n.a.	0.16		0.10	n.a.		n.a.
0.01		0.01	0.02		0.01	0.13		0.08	0.11		0.08
0.01		0.01	0.02		0.01	0.13		0.08	0.11		0.08
0.02		0.02	0.03		0.02	0.19		0.15	0.18		0.14
0.02		0.02	0.03		0.03	0.19		0.15	0.18		0.14
-0.02		0.00	0.02		0.00	0.23		0.15	n.a.		n.a.
0.02		0.02	0.02		0.02	0.17		0.15	0.16		0.15
0.02		0.02	0.02		0.02	0.18		0.15	0.16		0.15
-0.02		0.01	0.01		0.01	0.14		0.13	0.13		0.12
0.02		0.02	0.02		0.02	0.15		0.14	0.15		0.13
0.02		0.02	0.02		0.02	0.15		0.14	0.15		0.13

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
-0.01		0.00	-0.01		0.01	0.09		0.05	0.08		0.04
0.01		0.01	0.02		0.01	0.12		0.06	0.11		0.06
0.01		0.01	0.02		0.01	0.11		0.06	0.11		0.06
-0.03		-0.01	-0.01		0.00	0.11		0.09	0.09		0.08
n.a.		0.00	0.01		0.00	0.12		0.09	0.11		0.09
n.a.		0.00	0.01		0.00	0.12		0.09	0.11		0.09
-0.05		-0.02	-0.03		-0.02	0.16		0.16	0.17		0.16
-0.02		-0.01	-0.01		-0.01	0.16		0.15	0.15		0.15
-0.02		-0.01	-0.01		-0.01	0.16		0.15	0.15		0.15
-0.03		-0.03	-0.05		-0.05	0.14		0.11	n.a.		n.a.
-0.01		-0.01	n.a.		-0.01	0.13		0.11	0.12		0.11
-0.01		-0.01	n.a.		-0.01	0.13		0.11	0.12		0.11
-0.05		-0.05	-0.06		-0.07	0.22		0.22	n.a.		n.a.
-0.01		-0.01	n.a.		-0.01	0.17		0.15	0.17		0.14
-0.01		-0.02	-0.01		-0.01	0.18		0.16	0.17		0.16
-0.02		-0.02	-0.02		-0.02	0.15		0.10	0.14		0.08
-0.01		-0.01	n.a.		-0.01	0.16		0.11	0.12		0.11
-0.01		-0.01	n.a.		-0.01	0.16		0.11	0.12		0.11
-0.02		0.00	0.01		0.01	0.11		0.09	0.11		0.10
0.01		0.01	0.02		0.01	0.13		0.09	0.12		0.09
0.01		0.01	0.02		0.01	0.12		0.09	0.12		0.09
-0.04		-0.01	-0.02		0.00	0.25		0.19	0.24		0.19
0.01		0.01	0.02		0.02	0.23		0.19	0.22		0.19
0.01		0.01	0.02		0.01	0.23		0.19	0.22		0.19
-0.03		-0.01	n.a.		0.01	0.18		0.12	0.18		0.12
0.02		0.02	0.02		0.02	0.18		0.14	0.16		0.13
0.01		0.02	0.02		0.02	0.18		0.14	0.16		0.13
-0.01		0.01	0.02		0.02	0.15		0.11	0.13		0.10
0.02		0.02	0.02		0.02	0.14		0.11	0.13		0.11
0.02		0.02	0.02		0.02	0.14		0.11	0.13		0.11
-0.02		-0.01	0.01		0.01	0.19		0.13	0.13		0.13
0.01		0.02	0.02		0.02	0.18		0.14	0.16		0.14
0.01		0.02	0.02		0.02	0.18		0.14	0.16		0.14
n.a.		0.00	0.02		0.02	0.31		0.21	n.a.		n.a.
0.02		0.02	0.03		0.02	0.20		0.18	0.17		0.17
0.02		0.02	0.03		0.02	0.20		0.18	0.18		0.17
n.a.		0.01	0.03		0.02	0.27		0.19	0.22		0.16
0.02		0.02	0.03		0.02	0.19		0.15	0.18		0.14
0.02		0.02	0.03		0.02	0.19		0.15	0.18		0.15
0.01		0.01	0.02		0.02	0.20		0.13	0.21		0.14
0.02		0.02	0.03		0.03	0.26		0.19	0.23		0.19

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.02		0.03	0.03		0.26	0.19		0.23	0.19	
-0.01	n.a.		0.02	0.02		0.25	0.17		0.26	0.17	
0.02	0.02		0.02	0.02		0.16	0.14		0.15	0.14	
0.01	0.02		0.02	0.02		0.16	0.14		0.16	0.14	
-0.02	0.01		0.02	0.02		0.19	0.14		0.18	0.13	
0.02	0.02		0.02	0.02		0.16	0.13		0.15	0.13	
0.02	0.02		0.02	0.02		0.16	0.13		0.15	0.13	
-0.01	0.00		0.02	0.02		0.22	0.18		0.17	0.14	
0.02	0.02		0.03	0.03		0.20	0.17		0.19	0.17	
0.02	0.02		0.03	0.03		0.20	0.17		0.19	0.17	
-0.03	-0.01		0.01	0.01		0.16	0.14		0.14	0.09	
0.02	0.02		0.02	0.02		0.17	0.15		0.17	0.14	
0.01	0.02		0.02	0.02		0.17	0.15		0.17	0.14	
-0.01	-0.01		-0.01	0.00		0.12	0.12		n.a.	n.a.	
0.02	0.02		0.02	0.02		0.22	0.16		0.18	0.15	
0.02	0.02		0.02	0.02		0.21	0.16		0.18	0.15	
-0.03	-0.01		0.01	0.01		0.18	0.18		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.17	0.15		0.16	0.15	
0.01	0.02		0.03	0.02		0.17	0.15		0.16	0.15	
n.a.	0.00		n.a.	0.01		0.19	0.08		0.08	0.07	
0.01	0.01		0.02	0.02		0.13	0.11		0.13	0.10	
0.01	0.01		0.02	0.02		0.13	0.10		0.12	0.10	
n.a.	-0.01		n.a.	n.a.		0.16	0.11		n.a.	n.a.	
0.02	0.02		0.02	0.02		0.18	0.15		0.17	0.14	
0.02	0.02		0.02	0.02		0.18	0.15		0.17	0.14	
-0.01	0.00		0.03	0.02		0.23	0.13		n.a.	n.a.	
n.a.	0.01		0.02	0.02		0.14	0.10		0.14	0.11	
n.a.	0.01		0.02	0.02		0.14	0.11		0.14	0.11	
-0.02	0.00		0.02	0.02		0.23	0.17		0.21	0.17	
0.02	0.02		0.02	0.02		0.19	0.16		0.17	0.16	
0.01	0.02		0.02	0.02		0.19	0.16		0.17	0.16	
-0.02	0.00		0.02	0.02		0.26	0.15		0.29	0.10	
0.02	0.02		0.02	0.02		0.19	0.16		0.16	0.15	
0.02	0.02		0.02	0.02		0.20	0.16		0.17	0.15	
n.a.	0.01		0.03	0.03		0.24	0.17		0.27	0.17	
0.02	0.02		0.03	0.03		0.20	0.18		0.18	0.17	
0.02	0.02		0.03	0.03		0.20	0.18		0.19	0.17	
-0.04	-0.02		n.a.	n.a.		0.17	0.12		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.20	0.17		0.19	0.16	
0.01	0.02		0.02	0.02		0.20	0.17		0.19	0.16	
0.02	0.02		0.02	0.02		0.18	0.15		0.17	0.15	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.02	0.02	0.02	0.02	0.02	0.18	0.15	0.17	0.15	0.15
-0.07	-0.06	-0.01	-0.05		0.25	0.15	0.29	0.15	
-0.02	-0.04	n.a.	-0.02		0.27	0.15	0.25	0.15	
-0.02	-0.04	n.a.	-0.02		0.26	0.15	0.25	0.15	
-0.04	-0.03	0.02	0.02		0.24	0.13	0.20	0.11	
0.01	0.02	0.02	0.02		0.27	0.19	0.20	0.18	
0.01	0.02	0.02	0.02		0.26	0.19	0.20	0.17	
0.02	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.02		0.19	0.16	0.17	0.16	
0.02	0.02	0.02	0.02		0.19	0.16	0.18	0.16	
n.a.	0.00	n.a.	0.01		0.30	0.21	0.23	0.20	
n.a.	0.00	n.a.	0.01		0.30	0.21	0.23	0.20	
0.02	0.02	0.03	0.03		0.18	0.14	0.16	0.14	
0.02	0.02	0.03	0.03		0.18	0.14	0.16	0.14	
n.a.	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.02	0.03		0.27	0.21	0.23	0.19	
0.01	0.02	0.02	0.03		0.27	0.20	0.23	0.18	
0.02	0.02	0.02	0.02		0.46	0.20	0.22	0.20	
0.02	0.02	0.03	0.03		0.21	0.20	0.20	0.18	
0.02	0.02	0.03	0.03		0.23	0.20	0.20	0.19	
-0.01	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.24	0.20	0.21	0.20	
0.03	0.03	0.03	0.03		0.23	0.20	0.21	0.20	
-0.06	-0.04	-0.01	0.00		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.03	0.03		0.22	0.18	0.19	0.18	
0.02	0.02	0.03	0.03		0.22	0.19	0.19	0.18	
0.02	0.03	0.03	0.03		0.30	0.23	0.23	0.21	
0.02	0.03	0.03	0.03		0.31	0.23	0.24	0.22	
-0.06	-0.02	0.02	0.01		0.20	0.18	0.18	0.12	
0.02	0.02	0.02	0.02		0.18	0.15	0.17	0.14	
0.01	0.02	0.02	0.02		0.18	0.15	0.17	0.14	
-0.01	0.00	0.01	0.01		0.16	0.13	0.18	0.15	
0.01	0.02	0.02	0.02		0.17	0.15	0.16	0.15	
0.01	0.02	0.02	0.02		0.17	0.15	0.16	0.15	
0.02	0.02	0.03	0.03		0.26	0.20	0.27	0.20	
0.02	0.02	0.03	0.03		0.26	0.19	0.27	0.20	
0.02	0.02	0.02	0.02		0.18	0.16	0.18	0.17	
0.02	0.02	0.02	0.02		0.18	0.17	0.18	0.17	
-0.01	0.00	0.01	0.02		0.26	0.16	0.20	0.12	
0.02	0.02	0.02	0.02		0.21	0.16	0.19	0.15	
0.01	0.02	0.02	0.02		0.21	0.16	0.19	0.15	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.02		0.03	0.03		0.40	0.40		0.44	0.43	
0.02	0.02		0.03	0.03		0.37	0.40		0.40	0.40	
0.01	0.01		0.02	0.02		0.26	0.21		0.27	0.18	
-0.14	0.03		0.04	0.04		0.28	0.21		0.27	0.21	
-0.12	0.03		0.04	0.04		0.28	0.21		0.27	0.21	
n.a.	0.02		0.03	0.03		0.30	0.26		0.27	0.21	
0.02	0.04		0.03	0.04		0.27	0.22		0.23	0.21	
0.02	0.04		0.03	0.04		0.27	0.22		0.24	0.21	
n.a.	0.03		0.03	0.04		0.30	0.27		0.25	0.24	
0.04	0.05		0.05	0.05		0.28	0.26		0.26	0.26	
0.04	0.05		0.05	0.05		0.28	0.26		0.26	0.25	
0.01	0.03		0.02	0.04		0.25	0.23		0.24	0.22	
0.03	0.04		0.04	0.05		0.24	0.23		0.22	0.22	
0.03	0.04		0.04	0.04		0.24	0.23		0.22	0.22	
0.05	0.06		0.06	0.06		0.40	0.30		0.34	0.28	
0.04	0.05		0.05	0.05		0.30	0.28		0.27	0.27	
0.04	0.05		0.05	0.05		0.30	0.28		0.28	0.27	
-0.01	0.01		0.02	0.02		0.22	0.19		0.19	0.16	
0.03	0.03		0.04	0.04		0.21	0.19		0.19	0.18	
0.03	0.03		0.04	0.04		0.21	0.19		0.19	0.18	
0.03	0.03		0.03	0.04		0.28	0.25		0.25	0.25	
0.03	0.03		0.03	0.04		0.28	0.25		0.25	0.25	
0.02	0.03		0.03	0.03		0.24	0.23		0.24	0.24	
0.02	0.03		0.03	0.03		0.24	0.23		0.24	0.24	
-0.01	0.02		n.a.	0.02		0.31	0.27		0.29	0.26	
0.03	0.04		0.04	0.04		0.27	0.25		0.26	0.24	
0.03	0.04		0.04	0.04		0.27	0.25		0.27	0.24	
-0.04	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.27	0.23		0.24	0.23	
0.02	0.03		0.03	0.03		0.27	0.23		0.24	0.23	
0.01	0.02		0.01	0.02		0.27	0.24		0.27	0.24	
0.03	0.04		0.03	0.04		0.32	0.25		0.26	0.25	
0.03	0.04		0.03	0.04		0.32	0.25		0.26	0.25	
n.a.	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.21	0.15		0.19	0.14	
0.02	0.02		0.03	0.02		0.21	0.15		0.19	0.14	
0.02	0.02		0.03	0.04		0.30	0.17		0.25	0.17	
0.02	0.03		0.03	0.03		0.27	0.24		0.27	0.24	
0.02	0.03		0.03	0.03		0.27	0.24		0.27	0.24	
0.02	0.02		0.03	0.02		0.28	0.21		0.29	0.14	
0.02	0.02		0.03	0.02		0.27	0.21		0.29	0.14	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.02		0.02	0.02		0.11	0.06		0.12	0.06	
0.02	0.02		0.02	0.02		0.13	0.06		0.14	0.06	
-0.02	-0.06		-0.01	-0.01		n.a.	n.a.		n.a.	n.a.	
n.a.	0.01		0.03	0.03		0.24	0.17		0.21	0.17	
n.a.	0.01		0.03	0.03		0.24	0.17		0.21	0.17	
0.01	0.03		0.04	0.04		0.31	0.27		0.26	0.23	
0.01	0.03		0.04	0.04		0.31	0.27		0.26	0.23	
-0.19	-0.01		n.a.	0.01		n.a.	n.a.		n.a.	n.a.	
-0.07	0.02		n.a.	0.03		0.20	0.15		0.18	0.15	
-0.07	0.02		n.a.	0.03		0.19	0.15		0.18	0.14	
-0.03	0.00		0.01	n.a.		0.25	0.12		0.13	0.10	
-0.03	0.00		0.01	n.a.		0.25	0.12		0.13	0.10	
-0.06	n.a.		-0.06	0.01		0.19	0.11		n.a.	n.a.	
0.01	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.01	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.02	0.05		0.03	0.05		0.34	0.28		0.29	0.26	
0.02	0.05		0.03	0.05		0.34	0.28		0.30	0.28	
0.03	0.04		0.04	0.04		0.31	0.28		0.31	0.28	
0.03	0.04		0.04	0.04		0.31	0.28		0.31	0.28	
0.01	0.03		0.02	0.03		0.34	0.31		0.34	0.29	
0.04	0.05		0.05	0.05		0.37	0.36		0.37	0.37	
0.04	0.05		0.05	0.05		0.37	0.36		0.37	0.37	
0.01	0.03		0.02	0.03		0.41	0.39		0.38	0.39	
0.04	0.05		0.04	0.05		0.35	0.35		0.35	0.34	
0.04	0.05		0.04	0.05		0.36	0.35		0.35	0.35	
0.03	0.04		0.03	0.05		0.34	0.28		0.31	0.28	
0.03	0.04		0.03	0.05		0.34	0.28		0.32	0.28	
n.a.	0.04		0.02	0.04		0.42	0.23		0.24	0.23	
n.a.	0.04		0.02	0.04		0.42	0.23		0.24	0.23	
0.01	0.01		0.02	0.01		0.29	0.15		0.27	0.15	
-0.01	0.01		0.02	0.03		0.24	0.18		0.23	0.18	
-0.01	0.01		0.02	0.03		0.24	0.18		0.24	0.18	
n.a.	0.03		-0.01	0.02		0.46	0.48		n.a.	n.a.	
0.03	0.04		0.04	0.05		0.38	0.28		0.34	0.28	
0.03	0.04		0.04	0.05		0.39	0.29		0.35	0.28	
0.01	0.00		0.01	0.00		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.01		0.18	0.09		0.16	0.09	
0.01	0.01		0.02	0.01		0.18	0.09		0.16	0.09	
-0.02	0.00		n.a.	0.00		0.26	0.17		0.12	0.05	
0.01	0.00		0.02	0.01		0.16	0.10		0.17	0.11	
0.01	0.00		0.01	0.01		0.16	0.10		0.16	0.11	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.02		0.03	0.02		0.33	0.31		0.28	0.30	
0.03	0.02		0.03	0.02		0.30	0.30		0.25	0.27	
0.03	0.02		0.03	0.02		0.30	0.19		0.33	0.19	
0.02	0.03		0.04	0.04		0.37	0.24		0.28	0.24	
0.02	0.03		0.04	0.03		0.37	0.24		0.28	0.24	
-0.14	-0.07		-0.15	-0.03		0.26	0.20		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.15	0.08		0.15	0.07	
-0.01	0.01		n.a.	0.02		0.17	0.10		0.18	0.12	
-0.82	0.02		0.02	0.03		0.37	0.23		0.35	0.20	
0.02	0.03		0.04	0.03		0.27	0.21		0.25	0.21	
-0.02	0.03		0.04	0.03		0.27	0.21		0.26	0.21	
0.02	0.01		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.05		0.32	0.30		0.29	0.28	
0.03	0.04		0.04	0.05		0.32	0.30		0.29	0.27	
-0.03	0.00		0.03	0.03		0.62	0.24		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.29	0.25		0.25	0.24	
0.03	0.03		0.04	0.04		0.30	0.25		0.25	0.24	
-0.03	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.32	0.25		0.28	0.25	
0.02	0.03		0.04	0.04		0.32	0.25		0.28	0.25	
0.03	0.04		0.04	0.04		0.26	0.24		0.26	0.24	
0.03	0.03		0.03	0.04		0.26	0.24		0.26	0.24	
0.03	0.03		0.04	0.04		0.29	0.24		0.26	0.24	
0.03	0.03		0.04	0.04		0.29	0.24		0.26	0.24	
0.01	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.06		0.51	0.45		0.44	0.43	
0.04	0.05		0.05	0.06		0.51	0.45		0.44	0.43	
0.01	0.03		0.04	0.05		0.61	0.26		0.24	0.20	
0.02	0.04		0.04	0.05		0.40	0.30		0.31	0.29	
0.02	0.04		0.04	0.05		0.41	0.30		0.31	0.28	
0.03	0.03		0.04	0.04		0.24	0.18		0.20	0.16	
0.03	0.03		0.04	0.04		0.24	0.18		0.20	0.16	
0.02	0.03		0.03	0.03		0.39	0.21		0.22	0.18	
0.02	0.03		0.03	0.03		0.39	0.21		0.21	0.18	
0.05	0.04		0.06	0.05		0.38	0.23		0.38	0.23	
0.04	0.05		0.04	0.05		0.37	0.32		0.33	0.30	
0.04	0.05		0.05	0.05		0.37	0.32		0.33	0.30	
0.03	0.04		0.04	0.04		0.30	0.16		0.20	0.15	
0.04	0.04		0.05	0.04		0.30	0.16		0.20	0.15	
0.04	0.06		0.05	0.07		0.44	0.49		0.40	0.34	
0.03	0.05		0.04	0.05		0.33	0.30		0.30	0.29	



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.03	0.05		0.04	0.05		0.33	0.31		0.31	0.29
	0.03	0.04		0.04	0.05		0.39	0.33		0.32	0.31
	0.03	0.04		0.04	0.05		0.39	0.33		0.32	0.31
	0.02	0.04		0.04	0.04		0.36	0.24		0.26	0.23
	0.02	0.04		0.04	0.04		0.36	0.24		0.26	0.23
	0.04	0.04		0.04	0.05		0.30	0.23		0.29	0.23
	0.03	0.04		0.04	0.05		0.30	0.23		0.29	0.23
	-0.08	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.
	0.02	0.03		0.04	0.04		0.39	0.28		0.28	0.24
	0.02	0.03		0.04	0.04		0.46	0.29		0.29	0.25
	n.a.	-0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.04	0.04		0.04	0.05		0.35	0.32		0.34	0.32
	0.04	0.04		0.04	0.05		0.35	0.32		0.34	0.32
	-0.22	0.01		0.03	0.02		n.a.	n.a.		n.a.	n.a.
	0.01	0.03		0.03	0.03		0.28	0.23		0.26	0.22
	-0.01	0.03		0.03	0.03		0.29	0.23		0.26	0.22
	0.02	0.01		0.02	0.01		0.38	0.28		n.a.	n.a.
	0.03	0.03		0.04	0.04		0.31	0.27		0.28	0.27
	0.03	0.03		0.04	0.04		0.32	0.27		0.28	0.27
	n.a.	0.01		0.01	0.02		0.44	0.24		n.a.	n.a.
	0.02	0.03		0.03	0.03		0.35	0.22		0.26	0.21
	0.02	0.02		0.03	0.03		0.36	0.22		0.26	0.21
	0.02	0.02		0.04	0.03		0.40	0.32		0.28	0.22
	0.03	0.05		0.05	0.06		0.46	0.42		0.40	0.40
	0.03	0.05		0.05	0.06		0.46	0.41		0.40	0.38
	-0.13	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.04	0.04		0.05	0.05		0.36	0.35		0.35	0.34
	0.03	0.04		0.05	0.05		0.36	0.33		0.34	0.33
	0.04	0.04		0.04	0.04		0.38	0.34		0.32	0.31
	0.04	0.04		0.04	0.04		0.38	0.34		0.32	0.31
	0.03	0.04		0.04	0.04		0.31	0.27		0.28	0.27
	0.03	0.04		0.04	0.05		0.32	0.27		0.31	0.27
	0.01	0.05		0.04	0.05		0.55	0.34		0.31	0.33
	n.a.	0.04		0.04	0.05		0.56	0.35		0.31	0.33
	n.a.	0.00		0.02	0.00		0.56	0.11		0.16	0.10
	-0.03	0.00		0.02	0.00		0.58	0.11		0.16	0.10
	-0.01	0.00		n.a.	0.00		0.44	0.18		0.18	0.18
	-0.01	0.00		n.a.	0.00		0.44	0.18		0.18	0.18
	n.a.	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.
	0.01	0.02		0.03	0.03		0.32	0.24		0.26	0.22
	0.01	0.02		0.03	0.03		0.32	0.24		0.26	0.22

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.04	-0.04		-0.04	-0.02		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.02		0.31	0.24		0.27	0.23	
0.01	0.01		0.02	0.02		0.31	0.24		0.27	0.23	
-0.01	0.00		0.02	0.02		0.50	0.28		0.32	0.22	
0.01	0.03		0.04	0.04		0.45	0.25		0.27	0.21	
0.01	0.03		0.03	0.04		0.45	0.25		0.27	0.21	
0.04	0.05		0.05	0.06		0.33	0.28		0.32	0.28	
0.04	0.05		0.05	0.06		0.33	0.28		0.32	0.28	
n.a.	0.00		0.01	0.00		0.43	0.06		0.13	0.04	
n.a.	0.00		0.01	0.00		0.41	0.06		0.12	0.04	
-0.02	0.01		0.02	0.01		0.25	0.23		0.19	0.04	
-0.02	0.05		0.04	0.05		0.44	0.34		0.31	0.34	
-0.02	0.05		0.04	0.05		0.44	0.34		0.31	0.34	
0.04	0.05		0.05	0.05		0.38	0.30		0.33	0.28	
0.04	0.05		0.05	0.05		0.38	0.30		0.33	0.28	
0.02	0.02		0.04	0.05		0.41	0.27		0.31	0.27	
0.03	0.04		0.04	0.05		0.36	0.29		0.30	0.28	
0.03	0.04		0.04	0.05		0.36	0.29		0.30	0.28	
0.02	0.04		0.03	0.05		0.42	0.39		0.38	0.36	
0.04	0.05		0.05	0.06		0.43	0.35		0.35	0.34	
0.04	0.05		0.05	0.06		0.43	0.35		0.35	0.34	
0.04	0.04		0.04	0.05		0.66	0.39		0.41	0.39	
0.05	0.06		0.06	0.06		0.39	0.36		0.36	0.36	
0.05	0.06		0.06	0.06		0.39	0.36		0.36	0.36	
-0.05	-0.01		-0.04	-0.01		0.27	0.17		0.28	0.16	
0.02	0.02		0.02	0.02		0.22	0.14		0.20	0.14	
0.02	0.02		0.02	0.02		0.22	0.14		0.20	0.14	
-0.10	-0.01		-0.11	n.a.		0.28	0.09		0.20	0.07	
0.01	0.02		0.02	0.03		0.22	0.17		0.20	0.16	
0.01	0.02		0.02	0.03		0.22	0.17		0.20	0.16	
0.02	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	
0.02	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	
-0.14	0.00		-0.10	0.01		0.34	0.24		0.25	0.18	
0.02	0.03		0.03	0.04		0.28	0.23		0.25	0.23	
0.02	0.03		0.02	0.04		0.28	0.23		0.25	0.23	
0.01	0.02		n.a.	n.a.		0.26	0.22		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.24	0.22		0.22	0.22	
0.02	0.03		0.03	0.03		0.24	0.22		0.22	0.22	
-0.03	0.01		-0.02	0.02		0.22	0.21		0.19	0.10	
0.03	0.03		0.03	0.04		0.28	0.24		0.26	0.23	
0.02	0.03		0.03	0.04		0.27	0.24		0.26	0.23	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.02	0.02		-0.01	0.03		0.55	0.17		n.a.	n.a.	
0.02	0.03		0.04	0.04		0.31	0.22		0.25	0.21	
0.02	0.03		0.04	0.04		0.32	0.22		0.25	0.21	
0.01	0.03		0.01	0.03		0.35	0.30		0.25	0.25	
0.02	0.02		0.03	0.02		0.28	0.21		0.24	0.20	
0.02	0.02		0.03	0.02		0.28	0.21		0.24	0.20	
-0.15	0.04		-0.16	0.05		0.34	0.34		0.33	0.27	
0.03	0.06		0.05	0.07		0.29	0.19		0.22	0.17	
0.03	0.06		0.04	0.07		0.29	0.19		0.22	0.17	
0.02	0.04		0.04	0.05		0.47	0.43		0.41	0.40	
0.03	0.05		0.04	0.05		0.38	0.37		0.35	0.36	
0.03	0.04		0.04	0.05		0.38	0.37		0.35	0.36	
0.01	0.02		0.04	0.03		0.35	0.26		0.23	0.21	
-0.05	0.02		0.03	0.04		1.04	0.37		0.34	0.31	
-0.05	0.02		0.03	0.04		1.02	0.36		0.33	0.31	
0.05	0.06		0.06	0.06		0.48	0.45		0.46	0.45	
0.05	0.06		0.06	0.06		0.42	0.42		0.41	0.41	
0.05	0.06		0.06	0.06		0.42	0.42		0.41	0.41	
-0.13	0.06		0.06	0.07		0.40	0.31		0.36	0.33	
0.04	0.06		0.05	0.06		0.44	0.40		0.39	0.39	
0.03	0.06		0.05	0.06		0.43	0.40		0.39	0.39	
0.05	0.06		0.06	0.06		0.50	0.48		0.46	0.48	
0.05	0.06		0.05	0.06		0.40	0.37		0.38	0.36	
0.05	0.06		0.05	0.06		0.40	0.37		0.38	0.37	
0.03	0.03		0.04	0.04		0.35	0.29		0.32	0.32	
0.03	0.04		0.04	0.04		0.33	0.30		0.31	0.30	
0.03	0.04		0.04	0.04		0.33	0.30		0.31	0.30	
0.03	0.04		0.04	0.05		0.47	0.40		0.43	0.38	
0.03	0.05		0.04	0.06		0.44	0.38		0.38	0.36	
0.03	0.05		0.04	0.06		0.44	0.38		0.38	0.36	
0.03	0.04		0.04	0.04		0.40	0.33		0.33	0.31	
0.05	0.05		0.05	0.06		0.37	0.35		0.35	0.34	
0.05	0.05		0.05	0.06		0.37	0.35		0.35	0.34	
0.04	0.05		0.05	0.05		0.51	0.47		0.44	0.41	
0.05	0.06		0.06	0.06		0.42	0.41		0.40	0.40	
0.05	0.06		0.06	0.06		0.42	0.41		0.40	0.40	
0.03	0.03		0.04	0.04		0.39	0.28		0.29	0.26	
0.03	0.04		0.04	0.04		0.34	0.25		0.27	0.24	
0.03	0.04		0.04	0.04		0.34	0.26		0.28	0.24	
0.04	0.04		0.05	0.04		0.74	0.46		0.39	0.32	
0.04	0.05		0.05	0.05		0.36	0.32		0.33	0.31	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.05		0.05	0.05		0.37	0.32		0.33	0.31	
0.02	n.a.		0.03	0.02		0.44	0.27		n.a.	n.a.	
0.02	0.04		0.05	0.05		0.34	0.31		0.29	0.23	
0.02	0.04		0.04	0.04		0.35	0.31		0.29	0.27	
0.04	0.05		0.05	0.06		0.42	0.33		0.40	0.33	
0.03	0.05		0.05	0.06		0.57	0.36		0.36	0.35	
0.03	0.05		0.05	0.06		0.57	0.36		0.36	0.35	
0.04	0.06		0.05	0.07		0.53	0.49		0.48	0.49	
0.05	0.05		0.05	0.06		0.42	0.39		0.41	0.39	
0.05	0.05		0.05	0.06		0.43	0.39		0.41	0.39	
0.04	0.06		0.05	0.07		0.49	0.47		0.45	0.46	
0.04	0.06		0.05	0.06		0.42	0.38		0.39	0.37	
0.04	0.06		0.05	0.06		0.42	0.39		0.39	0.38	
0.03	0.04		0.05	0.04		0.33	0.36		0.30	0.32	
0.04	0.05		0.04	0.05		0.31	0.31		0.30	0.31	
0.04	0.05		0.04	0.05		0.31	0.31		0.30	0.31	
0.02	0.03		0.03	0.03		0.24	0.23		0.24	0.21	
0.03	0.04		0.04	0.04		0.30	0.28		0.29	0.27	
0.03	0.04		0.04	0.04		0.30	0.28		0.28	0.27	
0.04	0.04		0.05	0.04		0.34	0.22		0.34	0.22	
0.02	0.04		0.04	0.05		0.39	0.34		0.35	0.32	
0.02	0.04		0.04	0.05		0.39	0.34		0.35	0.32	
0.05	0.06		0.06	0.06		0.56	0.53		0.50	0.51	
0.05	0.06		0.06	0.07		0.50	0.47		0.46	0.46	
0.05	0.06		0.06	0.07		0.51	0.47		0.46	0.46	
0.05	0.06		0.06	0.07		0.58	0.55		0.50	0.52	
0.05	0.06		0.06	0.07		0.52	0.49		0.47	0.47	
0.05	0.06		0.06	0.07		0.53	0.49		0.47	0.47	
0.05	0.08		0.06	0.08		0.70	0.68		0.58	0.63	
0.06	0.07		0.06	0.08		0.62	0.63		0.55	0.62	
0.06	0.07		0.06	0.08		0.63	0.63		0.55	0.62	
-0.01	-0.01		0.01	0.00		0.30	0.25		0.26	0.20	
n.a.	0.00		0.01	0.00		0.27	0.17		0.22	0.14	
n.a.	0.00		0.01	0.00		0.27	0.18		0.22	0.14	
0.04	0.05		0.05	0.06		0.75	0.50		0.46	0.45	
0.04	0.05		0.05	0.06		0.52	0.43		0.43	0.41	
0.04	0.05		0.05	0.06		0.53	0.43		0.43	0.41	
0.05	0.04		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		0.41	0.38		0.41	0.38	
0.05	0.06		0.05	0.06		0.42	0.39		0.41	0.38	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.04		0.05	0.04		0.05	0.37		0.34	0.33		0.31
0.04		0.05	0.04		0.05	0.37		0.34	0.33		0.31
0.01		0.02	0.05		0.02	0.50		0.32	0.40		0.17
0.03		0.05	0.05		0.06	0.65		0.43	0.41		0.39
0.03		0.05	0.05		0.06	0.63		0.43	0.41		0.39
0.02		0.03	0.04		0.04	0.29		0.24	0.28		0.20
0.02		0.03	0.04		0.04	0.30		0.23	0.27		0.23
0.02		0.03	0.04		0.04	0.30		0.23	0.27		0.23
0.03		0.03	0.04		0.04	0.38		0.32	0.35		0.31
0.04		0.05	0.05		0.05	0.36		0.32	0.34		0.32
0.04		0.05	0.05		0.05	0.36		0.32	0.34		0.32
0.04		0.05	0.05		0.05	0.44		0.39	0.39		0.39
0.04		0.05	0.05		0.05	0.35		0.35	0.34		0.34
0.04		0.05	0.05		0.05	0.36		0.35	0.34		0.35
0.04		0.05	0.04		0.05	0.35		0.32	0.34		0.31
0.04		0.05	0.04		0.05	0.34		0.33	0.33		0.33
0.04		0.05	0.04		0.05	0.34		0.33	0.33		0.33
-0.02		0.02	0.02		0.02	0.41		0.20	0.39		0.20
0.01		0.02	0.03		0.03	0.26		0.19	0.27		0.19
0.01		0.02	0.03		0.03	0.27		0.19	0.27		0.19
0.03		0.04	0.05		0.05	0.44		0.34	0.32		0.30
0.03		0.04	0.05		0.05	0.44		0.34	0.32		0.30
0.02		0.02	0.03		0.03	0.44		0.38	0.31		0.25
-0.02		0.02	0.03		0.04	1.60		0.35	0.34		0.27
-0.01		0.02	0.03		0.04	1.23		0.38	0.33		0.27
0.02		0.02	0.03		0.03	0.38		0.32	0.31		0.30
n.a.		0.02	0.03		0.03	0.38		0.32	0.31		0.30
-0.07		0.04	0.05		0.06	0.96		0.54	0.41		0.34
-0.07		0.04	0.05		0.06	0.96		0.54	0.41		0.34
-0.04		0.03	0.04		0.03	1.04		0.41	0.39		0.30
-0.04		0.03	0.04		0.03	1.04		0.41	0.39		0.30
0.04		0.03	0.05		0.05	0.39		0.38	0.39		0.38
0.04		0.03	0.05		0.05	0.39		0.38	0.39		0.38
0.02		0.03	0.05		0.05	0.48		0.36	0.34		0.34
0.03		0.04	0.05		0.05	0.48		0.36	0.34		0.34
0.04		0.05	0.04		0.05	0.44		0.41	0.41		0.38
0.04		0.05	0.05		0.05	0.39		0.35	0.37		0.35
0.04		0.05	0.05		0.05	0.40		0.35	0.37		0.35
0.02		0.03	0.02		0.03	n.a.		n.a.	n.a.		n.a.
n.a.		0.01	0.01		0.02	0.29		0.24	0.26		0.23
n.a.		0.01	0.01		0.02	0.29		0.24	0.26		0.23

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.03		0.03	0.05		0.06	0.37		0.32	0.33		0.30
0.03		0.03	0.05		0.06	0.37		0.32	0.33		0.30
0.05		0.05	0.05		0.06	0.66		0.65	0.63		0.65
0.05		0.06	0.05		0.06	0.60		0.52	0.47		0.50
0.05		0.06	0.05		0.06	0.61		0.52	0.49		0.51
0.02		0.04	0.04		0.05	0.53		0.31	0.33		0.30
0.02		0.04	0.04		0.05	0.53		0.31	0.33		0.30
0.02		0.03	0.02		0.03	0.67		0.60	0.56		0.57
0.02		0.03	0.02		0.03	0.67		0.60	0.56		0.57
-0.20		-0.15	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
-0.25		-0.09	-0.10		-0.03	2.51		0.97	0.42		0.42
-0.25		-0.09	-0.10		-0.03	2.50		0.97	0.42		0.42
-0.09		-0.02	-0.01		n.a.	1.91		0.52	0.41		0.45
-0.09		-0.02	-0.01		n.a.	1.89		0.52	0.41		0.45
-0.04		-0.01	-0.01		-0.01	1.00		0.47	0.44		0.45
-0.04		-0.01	-0.01		-0.01	1.00		0.47	0.43		0.45
n.a.		0.04	0.04		0.05	0.84		0.57	0.48		0.50
n.a.		0.04	0.04		0.05	0.84		0.57	0.48		0.50
0.06		0.05	0.06		0.05	n.a.		n.a.	n.a.		n.a.
0.04		0.05	0.04		0.05	0.41		0.35	0.37		0.34
0.04		0.05	0.04		0.05	0.41		0.36	0.37		0.34
0.02		0.03	0.03		0.05	0.44		0.40	0.36		0.36
0.02		0.03	0.03		0.04	0.41		0.36	0.35		0.34
0.02		0.03	0.03		0.04	0.41		0.36	0.35		0.34
-0.02		-0.01	0.01		0.01	0.56		0.35	0.30		0.28
-0.02		-0.01	0.01		0.01	0.56		0.34	0.29		0.28
-0.03		0.01	n.a.		0.02	0.31		0.22	0.29		0.17
0.02		0.03	0.03		0.04	0.35		0.31	0.32		0.30
0.02		0.03	0.03		0.04	0.35		0.31	0.31		0.30
n.a.		0.01	0.01		0.01	0.38		0.26	0.38		0.26
0.03		0.04	0.04		0.04	0.37		0.33	0.32		0.31
0.03		0.04	0.04		0.04	0.37		0.33	0.32		0.31
-0.01		0.01	0.01		0.02	0.36		0.24	0.25		0.21
-0.01		0.01	0.01		0.02	0.36		0.24	0.25		0.21
0.02		0.03	0.04		0.04	0.48		0.36	0.34		0.32
0.01		0.03	0.03		0.04	0.50		0.37	0.35		0.34
0.01		0.03	0.03		0.04	0.50		0.37	0.35		0.34
0.05		0.06	0.06		0.06	0.45		0.37	0.40		0.33
0.03		0.04	0.04		0.05	0.70		0.30	0.31		0.29
0.03		0.04	0.04		0.05	0.69		0.31	0.31		0.29
-0.06		-0.04	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.02	-0.02	n.a.	-0.01	-0.02	0.54	0.41	0.39	0.39	0.39
-0.02	-0.02	n.a.	-0.02	-0.02	0.53	0.41	0.39	0.38	0.38
0.03	0.04	0.03	0.05	0.03	0.53	0.53	0.48	0.42	0.42
0.03	0.04	0.03	0.05	0.03	0.53	0.53	0.48	0.42	0.42
-0.01	-0.03	n.a.	-0.02	-0.01	0.44	0.40	0.40	0.38	0.38
-0.01	-0.02	-0.01	-0.02	-0.01	0.42	0.39	0.38	0.37	0.37
-0.01	-0.02	-0.01	-0.02	-0.01	0.42	0.39	0.38	0.37	0.37
-0.01	0.00	n.a.	0.00	-0.01	0.59	0.49	0.47	0.22	0.22
n.a.	-0.01	n.a.	-0.01	-0.01	0.77	0.62	0.56	0.60	0.60
n.a.	-0.01	n.a.	-0.01	-0.01	0.77	0.62	0.56	0.60	0.60
-0.04	-0.04	-0.04	-0.04	-0.01	0.40	0.23	0.28	0.20	0.20
-0.01	-0.02	n.a.	-0.01	-0.01	0.38	0.33	0.34	0.31	0.31
-0.01	-0.02	n.a.	-0.01	-0.01	0.38	0.33	0.34	0.30	0.30
-0.02	-0.04	-0.01	-0.03	-0.01	0.39	0.29	0.32	0.29	0.29
-0.02	-0.04	-0.01	-0.03	-0.01	0.40	0.30	0.33	0.30	0.30
-0.01	-0.02	n.a.	-0.02	-0.01	0.44	0.37	0.37	0.34	0.34
-0.01	-0.02	n.a.	-0.02	-0.01	0.44	0.38	0.37	0.35	0.35
n.a.	-0.01	n.a.	-0.01	-0.01	0.48	0.46	0.44	0.42	0.42
n.a.	-0.01	n.a.	-0.01	-0.01	0.48	0.45	0.43	0.42	0.42
-0.03	-0.03	-0.01	-0.02	-0.01	0.38	0.26	0.42	0.41	0.41
-0.01	-0.01	n.a.	-0.01	-0.01	0.44	0.38	0.38	0.36	0.36
-0.01	-0.01	n.a.	-0.01	-0.01	0.44	0.38	0.38	0.36	0.36
n.a.	-0.01	0.01	0.00	-0.01	0.35	0.32	0.36	0.34	0.34
n.a.	-0.01	0.01	0.00	-0.01	0.35	0.32	0.36	0.34	0.34
-0.02	0.00	0.02	0.02	-0.02	0.41	0.33	0.32	0.30	0.30
-0.03	0.00	0.02	0.03	-0.03	0.47	0.33	0.32	0.30	0.30
-0.28	0.01	0.03	0.02	-0.04	0.76	0.38	0.44	0.34	0.34
-0.02	0.01	0.02	0.03	-0.04	0.45	0.36	0.41	0.36	0.36
-0.04	0.01	0.02	0.03	-0.08	0.48	0.38	0.41	0.36	0.36
-0.08	-0.05	-0.02	-0.05	-0.04	0.56	0.42	n.a.	n.a.	n.a.
-0.04	-0.02	0.01	0.01	-0.05	0.48	0.29	0.28	0.29	0.29
-0.05	-0.02	n.a.	0.01	-0.05	0.49	0.30	0.30	0.29	0.29
-0.01	-0.02	0.01	-0.01	-0.01	0.39	0.34	0.38	0.31	0.31
-0.02	-0.03	-0.02	-0.03	-0.02	0.35	0.31	0.32	0.31	0.31
-0.02	-0.03	-0.01	-0.03	-0.02	0.35	0.31	0.32	0.31	0.31
-0.05	-0.04	-0.02	-0.03	-0.01	0.29	0.27	0.29	0.27	0.27
-0.01	-0.01	-0.01	-0.01	-0.01	0.30	0.27	0.27	0.26	0.26
-0.01	-0.01	-0.01	-0.01	-0.01	0.30	0.27	0.27	0.26	0.26
-0.01	-0.02	n.a.	-0.02	-0.01	0.53	0.56	0.46	0.42	0.42
-0.01	-0.02	-0.01	-0.02	-0.01	0.51	0.47	0.44	0.46	0.46
-0.01	-0.02	-0.01	-0.02	-0.01	0.51	0.48	0.44	0.46	0.46

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.03	-0.04	-0.01	-0.02	-0.02	0.33	0.31	0.35	0.31	0.31
-0.02	-0.03	-0.02	-0.03	-0.03	0.40	0.37	0.37	0.36	0.36
-0.02	-0.03	-0.02	-0.03	-0.03	0.40	0.37	0.37	0.36	0.36
-0.01	0.00	0.02	0.01	0.01	0.28	0.22	0.25	0.19	0.19
n.a.	0.01	0.01	0.01	0.01	0.31	0.28	0.29	0.26	0.26
n.a.	0.01	0.01	0.01	0.01	0.31	0.28	0.29	0.26	0.26
-0.01	-0.01	-0.01	-0.02	-0.02	0.46	0.40	0.40	0.37	0.37
n.a.	-0.01	0.01	0.00	0.00	0.43	0.40	0.39	0.38	0.38
n.a.	-0.01	0.01	-0.01	-0.01	0.43	0.40	0.39	0.38	0.38
0.01	0.01	0.01	0.03	0.03	0.46	0.41	0.36	0.41	0.41
n.a.	0.01	0.02	0.03	0.03	0.44	0.38	0.35	0.37	0.37
0.02	0.04	0.05	0.04	0.04	0.49	0.21	0.26	0.17	0.17
0.02	0.04	0.04	0.05	0.05	0.44	0.37	0.36	0.35	0.35
0.02	0.04	0.04	0.05	0.05	0.44	0.37	0.36	0.35	0.35
-0.03	-0.02	-0.01	-0.01	-0.01	0.94	0.46	n.a.	n.a.	n.a.
-0.04	-0.02	-0.01	-0.01	-0.01	0.79	0.50	0.43	0.45	0.45
-0.04	-0.02	-0.01	-0.01	-0.01	0.79	0.50	0.43	0.45	0.45
-0.03	-0.04	-0.04	-0.04	-0.04	0.45	0.41	n.a.	n.a.	n.a.
-0.05	-0.02	-0.01	-0.02	-0.02	0.90	0.50	0.42	0.45	0.45
-0.05	-0.02	-0.01	-0.02	-0.02	0.89	0.50	0.42	0.45	0.45
0.02	0.01	0.01	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.05	0.04	0.06	0.06	0.49	0.48	0.45	0.47	0.47
0.03	0.05	0.04	0.06	0.06	0.49	0.48	0.45	0.47	0.47
-0.07	-0.04	-0.06	-0.03	-0.03	0.54	0.48	0.39	0.41	0.41
-0.01	-0.01	n.a.	-0.01	-0.01	0.73	0.61	0.55	0.57	0.57
-0.01	-0.01	n.a.	-0.01	-0.01	0.73	0.61	0.55	0.57	0.57
0.01	0.03	0.03	0.04	0.04	0.41	0.27	0.37	0.27	0.27
0.03	0.05	0.04	0.05	0.05	0.49	0.45	0.42	0.43	0.43
0.03	0.05	0.04	0.05	0.05	0.49	0.45	0.42	0.43	0.43
n.a.	0.02	0.01	0.02	0.02	0.43	0.31	0.28	0.28	0.28
n.a.	0.02	0.01	0.02	0.02	0.44	0.32	0.28	0.28	0.28
0.02	0.03	0.03	0.03	0.03	0.32	0.29	0.29	0.26	0.26
0.02	0.03	0.03	0.03	0.03	0.31	0.29	0.28	0.26	0.26
0.01	0.03	0.03	0.03	0.03	0.55	0.29	0.28	0.27	0.27
0.01	0.03	0.03	0.03	0.03	0.54	0.28	0.28	0.27	0.27
0.01	0.03	0.05	0.03	0.03	0.39	0.26	0.36	0.18	0.18
0.02	0.03	0.04	0.04	0.04	0.34	0.28	0.26	0.23	0.23
0.02	0.03	0.04	0.04	0.04	0.34	0.28	0.26	0.23	0.23
0.05	0.05	0.06	0.05	0.05	0.22	0.13	0.22	0.13	0.13
0.04	0.04	0.04	0.04	0.04	0.31	0.27	0.28	0.25	0.25
0.04	0.04	0.04	0.05	0.05	0.31	0.26	0.28	0.25	0.25



**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.05	0.05		0.05	0.05		0.60	0.46		0.41	0.42
	0.04	0.05		0.05	0.05		0.37	0.34		0.35	0.33
	0.04	0.05		0.05	0.05		0.37	0.34		0.35	0.33
	0.03	0.03		0.04	0.04		0.34	0.29		0.27	0.25
	0.03	0.03		0.04	0.04		0.33	0.29		0.26	0.24
	-0.12	0.02		0.01	0.03		0.48	0.33		0.33	0.28
	0.03	0.04		0.03	0.04		0.34	0.33		0.31	0.31
	0.02	0.04		0.03	0.04		0.35	0.33		0.31	0.31
	0.02	0.03		0.03	0.04		0.26	0.24		0.23	0.22
	0.02	0.03		0.03	0.04		0.27	0.24		0.23	0.22
	0.01	0.02		0.03	0.03		0.34	0.28		0.31	0.30
	0.01	0.02		0.03	0.03		0.34	0.28		0.31	0.30
	0.05	0.07		0.06	0.07		0.28	0.20		n.a.	n.a.
	0.05	0.06		0.05	0.07		0.27	0.19		0.28	0.19
	0.02	0.03		0.04	0.04		0.30	0.24		0.31	0.26
	0.03	0.03		0.04	0.04		0.31	0.24		0.32	0.26
	0.02	0.02		0.03	0.03		0.45	0.30		0.31	0.16
	0.01	0.02		0.02	0.02		0.26	0.21		0.22	0.20
	0.01	0.02		0.02	0.02		0.26	0.21		0.22	0.20
	0.03	0.03		0.04	0.04		0.29	0.25		0.30	0.26
	0.03	0.03		0.04	0.04		0.29	0.25		0.29	0.25
	-0.05	0.00		n.a.	0.01		1.36	0.33		0.32	0.33
	0.02	0.03		0.03	0.03		0.30	0.29		0.28	0.27
	0.02	0.03		0.03	0.03		0.32	0.29		0.28	0.27
	0.02	0.02		0.03	0.04		n.a.	n.a.		n.a.	n.a.
	0.02	0.02		0.03	0.03		0.24	0.19		0.21	0.19
	0.02	0.02		0.03	0.03		0.24	0.19		0.21	0.19
	0.01	0.03		0.03	0.03		0.22	0.17		0.17	0.16
	0.01	0.02		0.03	0.03		0.22	0.18		0.18	0.16
	0.03	0.04		0.04	0.04		0.24	0.19		0.21	0.14
	0.03	0.04		0.04	0.04		0.24	0.19		0.21	0.14
	-0.02	-0.06		n.a.	n.a.		0.25	0.21		n.a.	n.a.
	-0.01	0.02		0.02	0.03		0.25	0.22		0.22	0.22
	-0.01	0.02		0.02	0.03		0.25	0.22		0.22	0.21
	0.05	0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	n.a.	0.01		0.03	0.04		0.19	0.14		0.19	0.14
	0.01	0.02		0.04	0.04		0.23	0.14		0.18	0.14
	0.02	0.03		0.03	0.04		0.26	0.25		0.24	0.22
	0.02	0.03		0.03	0.04		0.26	0.25		0.24	0.22
	0.01	0.02		0.03	0.03		0.27	0.22		0.28	0.20
	0.02	0.03		0.03	0.04		0.29	0.24		0.26	0.24

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.02	0.03		0.03	0.04		0.29	0.24		0.26	0.24
	0.06	0.05		0.06	0.05		0.29	0.22		0.29	0.22
	0.06	0.05		0.06	0.05		0.29	0.22		0.29	0.22
	n.a.	0.00		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.01	0.02		0.02	0.02		0.18	0.14		0.17	0.13
	0.01	0.01		0.02	0.02		0.19	0.14		0.17	0.14
	0.01	0.01		0.04	0.05		0.30	0.20		0.18	0.14
	0.01	0.01		0.04	0.04		0.32	0.24		0.18	0.14
	0.06	0.07		0.06	0.07		0.57	0.56		0.50	0.53
	0.06	0.07		0.06	0.07		0.57	0.56		0.50	0.55
	0.02	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.02	0.04		0.04	0.04		0.36	0.24		0.30	0.24
	0.02	0.04		0.04	0.04		0.36	0.24		0.30	0.23
	0.02	0.03		0.03	0.03		0.33	0.24		0.25	0.24
	0.04	0.04		0.04	0.04		0.27	0.26		0.26	0.26
	0.03	0.04		0.04	0.04		0.27	0.26		0.26	0.26
	0.03	0.03		0.03	0.03		0.25	0.26		0.25	0.25
	0.03	0.03		0.03	0.03		0.26	0.26		0.25	0.25
	0.02	0.03		0.03	0.04		0.38	0.32		0.34	0.30
	0.03	0.04		0.04	0.04		0.31	0.29		0.29	0.28
	0.03	0.04		0.04	0.04		0.31	0.29		0.29	0.28
	0.03	0.03		0.04	0.04		0.26	0.25		0.26	0.25
	0.03	0.03		0.04	0.04		0.26	0.25		0.26	0.25
	0.03	0.03		0.03	0.03		0.21	0.21		0.21	0.20
	0.03	0.03		0.03	0.03		0.22	0.21		0.21	0.20
	0.03	0.03		0.03	0.03		0.24	0.23		0.24	0.23
	0.03	0.03		0.03	0.03		0.24	0.23		0.24	0.23
	0.02	0.02		0.03	0.03		0.29	0.26		0.27	0.25
	0.03	0.03		0.03	0.03		0.26	0.25		0.25	0.24
	0.03	0.03		0.03	0.03		0.27	0.25		0.25	0.24
	0.01	0.01		0.02	0.01		0.31	0.32		0.32	0.32
	0.03	0.04		0.04	0.04		0.30	0.29		0.30	0.29
	0.03	0.04		0.04	0.04		0.30	0.29		0.30	0.29
	0.02	0.02		0.04	0.03		0.34	0.26		0.32	0.26
	0.04	0.04		0.04	0.04		0.34	0.28		0.32	0.28
	0.04	0.04		0.04	0.04		0.34	0.28		0.32	0.28
	0.03	0.04		0.04	0.04		0.38	0.38		0.34	0.34
	0.04	0.04		0.04	0.04		1.68	0.28		0.30	0.28
	0.04	0.04		0.04	0.04		1.61	0.28		0.30	0.28
	0.03	0.03		0.04	0.03		0.30	0.27		0.30	0.27
	0.03	0.04		0.04	0.04		0.30	0.28		0.30	0.28

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.03	0.04		0.04	0.04		0.24	0.15		0.24	0.15
	0.03	0.04		0.04	0.04		0.29	0.28		0.29	0.28
	0.03	0.04		0.04	0.04		0.29	0.27		0.29	0.27
	n.a.	0.03		0.03	0.04		0.40	0.40		0.37	0.37
	0.04	0.04		0.04	0.05		0.38	0.38		0.36	0.37
	0.03	0.04		0.04	0.05		0.38	0.38		0.36	0.37
	0.02	0.03		0.02	0.03		0.36	0.33		0.32	0.33
	0.02	0.03		0.02	0.03		0.36	0.33		0.32	0.33
	n.a.	-0.01		n.a.	-0.01		n.a.	n.a.		n.a.	n.a.
	0.03	0.04		0.03	0.04		0.21	0.19		0.19	0.18
	0.03	0.04		0.03	0.04		0.21	0.19		0.19	0.18
	n.a.	0.03		0.03	0.04		0.33	0.28		0.29	0.27
	0.04	0.04		0.04	0.05		0.33	0.33		0.33	0.32
	0.04	0.04		0.04	0.05		0.33	0.33		0.32	0.32
	0.03	0.03		0.03	0.04		0.26	0.22		0.25	0.22
	0.03	0.03		0.03	0.04		0.26	0.22		0.24	0.22
	0.03	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.
	0.01	0.04		n.a.	0.04		0.31	0.26		0.28	0.24
	0.01	0.04		n.a.	0.04		0.31	0.25		0.27	0.23
	-0.01	0.01		n.a.	0.02		n.a.	n.a.		n.a.	n.a.
	0.03	0.03		0.03	0.03		0.23	0.21		0.24	0.21
	0.02	0.03		0.03	0.03		0.24	0.21		0.24	0.21
	0.02	0.02		0.02	0.02		0.25	0.22		0.23	0.21
	0.02	0.02		0.02	0.02		0.25	0.22		0.23	0.21
	0.03	0.03		0.04	0.04		0.29	0.23		0.24	0.21
	0.03	0.03		0.04	0.04		0.29	0.23		0.24	0.21
	0.03	0.02		0.03	0.02		0.40	0.33		0.36	0.33
	0.03	0.02		0.03	0.02		0.40	0.33		0.36	0.33
	0.02	0.02		0.03	0.03		0.38	0.36		0.35	0.34
	0.03	0.04		0.04	0.05		0.35	0.32		0.33	0.31
	0.03	0.04		0.04	0.05		0.36	0.32		0.33	0.31
	-0.02	-0.02		-0.02	-0.03		0.44	0.33		0.34	0.27
	-0.06	-0.02		-0.02	-0.02		0.95	0.30		0.26	0.23
	-0.06	-0.02		-0.02	-0.02		0.95	0.30		0.26	0.23
	0.03	0.02		0.03	0.04		0.33	0.26		0.27	0.26
	0.02	0.03		0.03	0.03		0.33	0.29		0.30	0.28
	0.02	0.03		0.03	0.03		0.33	0.29		0.30	0.28
	0.03	0.04		0.04	0.05		0.39	0.35		0.33	0.33
	0.03	0.04		0.04	0.05		0.39	0.35		0.33	0.33
	n.a.	0.00		0.01	0.00		0.48	0.35		0.34	0.28
	n.a.	0.00		0.01	0.00		0.48	0.35		0.34	0.28

**Taxation Statistics 2009–10**

**Table COAS1B: Company activity statement ratios\* by fine industry classes and business status, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
	0.01	0.03		0.03	0.04		0.22	0.13		0.23	0.19
	0.01	0.02		0.03	0.03		0.45	0.37		0.34	0.34
	0.01	0.02		0.03	0.03		0.45	0.37		0.34	0.34
	0.04	0.04		0.05	0.04		0.54	0.45		0.48	0.45
	0.04	0.04		0.05	0.04		0.54	0.45		0.48	0.45